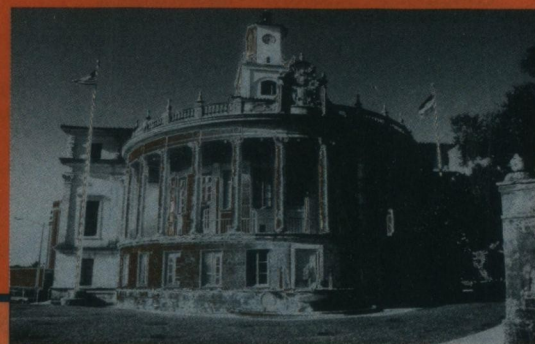
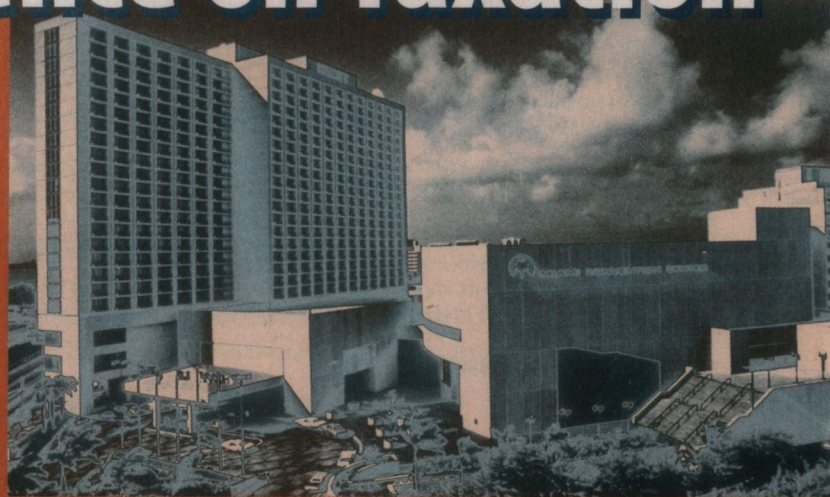
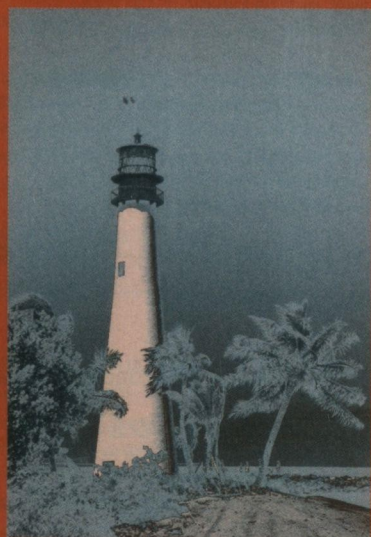


98th Annual Conference on Taxation



November 17-19, 2005
Miami, Florida

Hyatt Regency Miami
at Miami Convention Center

PRELIMINARY PROGRAM

Conference Chair: *Jane G. Gravelle*, President, National Tax Association
Program Chair: *John W. Diamond*, Rice University

REGISTRATION—Regency Corridor

Wednesday, November 16, (2:00-7:00 PM)
Thursday, November 17, (7:00 AM-5:00 PM)
Friday, November 18, (8:00 AM-3:00 PM)

PROGRAM AT A GLANCE

THURSDAY, NOVEMBER 17

GENERAL SESSION — 8:30-10:00 AM

The Evaluation of Tax Reform Panel Proposals

CONCURRENT SESSIONS — 10:15-11:45 AM

Issues in State Education Finance and Property Taxation
Legal Perspectives on Tax Policy Issues
Making Retirement Savings Programs Work
Topics in Public Finance: Student Presentations
State Fiscal Policy

LUNCHEON NOON — 1:30 PM

Speaker: *James M. Poterba*, Massachusetts Institute of Technology

CONCURRENT SESSIONS — 1:45-3:15 PM

Local Public Spending: New Evidence of the Fly Paper Effect
Taxable Income and Labor Supply
International Experience with Flat Taxes
The Aging of America and its Impact on the States
Corporate Tax Issues: Book-Tax Differences and Tax Avoidance

GENERAL SESSION — 3:30-5:00 PM

In Honor of Roy Bahl

NATIONAL TAX ASSOCIATION ANNUAL MEETING — 5:00-6:00 PM

RECEPTION — 6:00-7:00 PM

FRIDAY, NOVEMBER 18

CONCURRENT SESSIONS — 8:30-10:00 AM

Trends in Teaching Public Economics/Public Finance
State Tax Substitution
Local Public Finance
Distributional Analysis
Federal Tax Policy Issues

CONCURRENT SESSIONS — 10:15-11:45 AM

Small Business Taxation
Tax Culture and History
Demand Responsiveness of the Taxation of Benefits
Local Government Infrastructure and Economic Development
Nonprofits and Charities

LUNCHEON NOON — 1:30 PM

TBA

CONCURRENT SESSIONS — 1:45-3:15 PM

Fiscal Decentralization and Intergovernmental Relations in Asia
Advances in the Analysis of Land Value Taxation
State Policy and Economic Growth
Tax Policy and the Elderly
Behavioral Responses to Corporate Taxation

CONCURRENT SESSION — 3:30-5:00 PM

Business Property Taxes: A Growing Target for Tax Reform
New Research from the Internal Revenue Service
State Tax Amnesties
Public Policy and the Family
Frontiers of Public Finance

STUDENT RESEARCH FORUM — 5:00-5:45 PM

RECEPTION — 5:30-6:30 PM

SATURDAY, NOVEMBER 19

CONCURRENT SESSIONS — 8:30-10:00 AM

War Taxes: The Crucible of Fiscal Reform
Labor Supply and Taxes
Utilization of Tax Credits by Low-Income Taxpayers
School Finance Reform

CONCURRENT SESSIONS — 10:15-11:45 AM

Tax Expenditures
Taxes and Business Organizational Form
Local Government Finance Decisions and Fiscal Circumstances

PROGRAM COMMITTEE

John W. Diamond, Rice University, Chair
Donald J. Bruce, University of Tennessee, Knoxville
Nicholas Bull, Joint Committee on Taxation
Julia Lynn Coronado, Watson Wyatt Worldwide
William M. Gentry, Williams College
Seth H. Giertz, Congressional Budget Office
Jane G. Gravelle, Congressional Research Service, Library of Congress
Elisabeth Gugl, University of Victoria, British Columbia
Michelle Hanlon, University of Michigan
Laura Kalambokidis, University of Minnesota

Gary Koenig, Joint Committee on Taxation
Janet G. McCubbin, Statistics of Income, Internal Revenue Service
Matthew N. Murray, University of Tennessee, Knoxville
Birger Nerré, Halle Institution for Economic Research, Hamburg, Germany
David P. Richardson, Georgia State University
Jonathan C. Rork, Vassar College
Robert Tannenwald, Federal Reserve Bank of Boston
Lori L. Taylor, Texas A&M University
Sally Wallace, Georgia State University

THURSDAY, NOVEMBER 17, 2005

8:30-10:00 AM — GENERAL SESSION

THE EVALUATION OF TAX REFORM PANEL PROPOSALS

Location: Tuttle Monroe

Organizer: John W. Diamond, Rice University

Moderator: Joel Slemrod, University of Michigan

Panelists:

Rosanne Altshuler, Rutgers University - New Brunswick

Leonard E. Burman, The Urban Institute

Rudolph Penner, The Urban Institute

Diane Lim Rogers, House Ways and Means Committee, Democratic Staff

Alan Viard, Federal Reserve Bank of Dallas

10:15-11:45 AM — CONCURRENT SESSIONS

ISSUES IN STATE EDUCATION FINANCE AND PROPERTY TAXATION

Location: Orchid A

Organizer: Mehmet S. Tosun, West Virginia University

Moderator: Ranjana Madhusudhan, Revenue and Economic Analysis, New Jersey Treasury Department

Presentations:

School District Referenda: Examining Determinants of Success and Failure in Wisconsin—Craig Maher, University of Wisconsin-Oshkosh; and Mark Skidmore, University of Wisconsin-Whitewater

Retiree Migration, Local Development and Education Finance—Mehmet S. Tosun, Pavel Yakovlev, and Claudia Williamson, West Virginia University

Impacts of Court-Mandated Education Finance Reform on School Districts' Behavior and Equity Implications—Tae Ho Eom and Seok-Hwan Lee, Rutgers University - Newark

School Finance and Local Tax Incentives: The Effects of Property Tax Abatements on State Aid to Schools and Quality of Education—Esterban G. Dalehite, Florida International University

Discussants: Leslie E. Papke, Michigan State University; Arzu Sen, West Virginia University

NEW RESEARCH FROM THE INTERNAL REVENUE SERVICE

Location: Orchid B

Organizer/Moderator: Janet G. McCubbin, Statistics of Income, Internal Revenue Service

Presentations:

Preliminary Estimates of the 2001 Individual Income Tax Gap—Alan H. Plumley, Office of Research, Internal Revenue Service

Geographic Variation in Schedule H Filing Rates: Why Should Location Influence the Decision to Report "Nanny" Taxes?—Kim M. Bloomquist, Office of Research, Internal Revenue Service; and Zhiyong An, University of California, Berkeley

An Analysis of Business Organizational Structure and Activity from Tax Data—Thomas Petska, Glenn Hentz, Kelly Luttrell, and Michael Parisi, Statistics of Income, Internal Revenue Service

Current Research in the Nonprofit Sector—Paul Arnsberger, Melissa Ludlum, and Peggy Riley, Statistics of Income, Internal Revenue Service

Discussants: Thomas S. Neubig, Ernst & Young; Pamela H. Moomau, Joint Committee on Taxation

MAKING RETIREMENT SAVINGS PROGRAMS WORK

Location: Orchid C

Organizer/Moderator: Julia Lynn Coronado, Watson Wyatt Worldwide

Presentations:

Behavioral Effects of Employer-Sponsored Retirement Plans—Steven A. Nyce, Watson Wyatt Worldwide

Assessing the Effectiveness of the Saver's Credit: Preliminary Evidence from the First Year—Peter Brady, Investment Company Institute; Warren B. Hrun, Federal Reserve Bank of New York

Cracking Open the Nest Egg: IRA Withdrawals and Retirement Finance—Paul Smith, Board of Governors of the Federal Reserve System

Discussants: Joe Piacintini, U.S. Department of Labor; Karen Pence, Board of Governors of the Federal Reserve System; Purvi Sevak, Hunter College of the City University of New York

TOPICS IN PUBLIC FINANCE: STUDENT PRESENTATIONS

Location: Orchid D

Organizer/Moderator: Matthew N. Murray, University of Tennessee, Knoxville

Presentations:

A Theoretical Model of Segmented Housing Markets and Impact Fees—Gregory S. Burge, Florida State University

Reevaluating the Race to the Bottom—Does Equalization Affect the Size of the Tax Base?—Mina Kim, University of Wisconsin; Dmitry Shishkin, Georgia State University

The Taxing Effects of Children: Households' Labor Supply Responses to the Dependent Exemption and Earned Income Tax Credit—Jane K. Dokko, University of Michigan

Discussants: Brian C. Hill, University of Tennessee; Jayesh D'Souza, Florida International University

STATE FISCAL POLICY

Location: Jasmine

Moderator: Yilin Hou, University of Georgia

Presentations:

The Determinants of U.S. State Economic Growth—W. Robert Reed, University of Oklahoma

The Impact of Aid, Need and Structure on Fiscal Disparities in Metropolitan America: 2002—George M. Palumbo, Canisius College; and Michael Wasylenko, Syracuse University

State Spending on Social Assistance Programs over the Business Cycle—David F. Merriman, Loyola University Chicago; and Therese J. McGuire, Northwestern University

Benchmarking State Tax Revenues over the Business Cycle—Ray D. Nelson, Brigham Young University

Discussants: Byron Lutz, Board of Governors of the Federal Reserve System; Yilin Hou, University of Georgia

NOON-1:30 PM — LUNCHEON

Location: Brickell Flagler

Presiding: Jane G. Gravelle, President, National Tax Association

Speaker: James M. Poterba, Massachusetts Institute of Technology

1:45-3:15 PM — CONCURRENT SESSIONS

LOCAL PUBLIC SPENDING: NEW EVIDENCE ON THE FLY PAPER EFFECT

Location: Orchid A

Organizer/Moderator: Monica Singhal, Harvard University

Presentations:

Flypaper COPS—William N. Evans and Emily Owens, University of Maryland, College Park

Taxation with Representation: Intergovernmental Grants in a Plebiscite Democracy—Byron Lutz, Board of Governors of the Federal Reserve System

Special Interest Groups and the Allocation of Public Funds—Monica Singhal, Harvard University

Discussants: Robert D. Ebel, The Urban Institute; Nathan B. Anderson, University of Illinois at Chicago; Blanca Moreno-Dodson, The World Bank

TAXABLE INCOME AND LABOR SUPPLY

Location: Orchid B

Organizer: Seth H. Gierzt, Congressional Budget Office

Moderator: Elisabeth Gugl, University of Victoria, British Columbia

Presentations:

The Effect of Income Taxation on Consumption and Labor Supply: New Implications for the Optimal Income Tax—Thomas Kniesner, Syracuse University; James P. Ziliak, University of Kentucky

The Impact of the Earned Income Tax Credit on the Labor Supply of Married Couples: Structural Estimation and Business Cycle Interactions—Bradley T. Heim, Duke University

High-Income Labor Supply and Earnings Responses to Taxation:

Evidence from Executive Compensation Data—Nada O. Eissa,

Georgetown University; and Seth H. Gierzt, Congressional Budget Office

Discussants: Gerald Auten, Office of Tax Analysis, U.S. Treasury Department; Anil Kumar, Federal Reserve Bank of Dallas; Jane K. Dokko, University of Michigan

INTERNATIONAL EXPERIENCE WITH FLAT TAXES

Location: Orchid C

Organizer: Sally Wallace, Georgia State University

Moderator: Roy Bahl, Georgia State University

Presentations:

Jamaica's Flat Tax—Dillon Alleyne, University of the West Indies

The Flat Tax in Russia—Jorge Martinez-Vazquez, Mark Rider, and Sally Wallace, Georgia State University

What the Flat Tax Accomplished in Russia and Why it Matters—Alvin Rabushka, The Hoover Institution, Stanford University

Discussant: François Vaillancourt, Université de Montréal, Canada

THE AGING OF AMERICA AND ITS FISCAL IMPACT ON THE STATES

Location: Orchid D

Moderator: Jonathan C. Rork, Vassar College

Presentations:

Labor Supply of Older Americans: Effects of Tax Rates and Tax Treatment of Pension and Social Security Income—Lucie Schmidt, Williams College; and Purvi Sevak, Hunter College of the City University of New York

How the Federal Government's Long-Term Budget Problems Will Affect States—Rudolph Penner, The Urban Institute

State Income Tax Preferences for the Elderly—Karen Smith Conway, University of New Hampshire; and Jonathan C. Rork, Vassar College

State Tax Preferences for the Elderly and the Impact of Retirement of the Baby Boom—Nina Manzi, Joel Michael, and Paul Wilson, Minnesota House of Representatives

Discussants: Karen M. Pence, Board of Governors of the Federal Reserve System; Gary Wagner, University of North Carolina-Chapel Hill

CORPORATE TAX ISSUES: BOOK-TAX DIFFERENCES AND MEASURING TAX AVOIDANCE

Location: Hibiscus

Organizer/Moderator: Michelle Hanlon, University of Michigan

Presentations:

Are Some Firms Successful at Long Term Tax Avoidance?—Scott Dyreng and Edward Maydew, University of North Carolina; and Michelle Hanlon, University of Michigan

Prelude to Schedule M-3: Schedule M-1 Corporate Book-Tax Difference Data 1990-2003—Charles Boynton and Portia DeFilippes, Office of Tax Analysis, U.S. Treasury Department; and Ellen Legel, Statistics of Income, Internal Revenue Service

An Examination of Book-Tax Differences in the Foreign-Source Income of U.S. Multinational Companies—Henry Louie, Office of Tax Analysis, U.S. Treasury Department

Discussant: George Plesko, University of Connecticut

3:30-5:00 PM - GENERAL SESSION

IN HONOR OF ROY BAHL

RECIPIENT - 2005 DANIEL M. HOLLAND MEDAL

Location: Tuttle Monroe

Organizer: Sally Wallace, Georgia State University

Moderator: Michael Wasylenko, Syracuse University

Presentations:

Contributions on Tax Reform—William F. Fox, University of Tennessee, Knoxville

State and Local Fiscal Policy—David Sjoquist, Georgia State University

Changes in Fiscal Decentralization—Jorge Martinez-Vazquez, Georgia State University

The Coming Decades for State-Local Fiscal Policy, Tax Reform, and Decentralization—Roy Bahl, Georgia State University

5:00-6:00 PM — ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION - TAX INSTITUTE OF AMERICA

Location: Tuttle Monroe

6:00-7:00 PM - RECEPTION IN HONOR OF ROY BAHL

Location: Regency Ballroom

FRIDAY, NOVEMBER 18, 2005

8:30-10:00 AM - CONCURRENT SESSIONS

TRENDS IN TEACHING PUBLIC ECONOMICS/PUBLIC FINANCE

Location: Orchid A

Organizer/Moderator: Laura Kalambokidis, University of Minnesota

Panelists:

Joseph Cordes, George Washington University

David N. Figlio, University of Florida

Laura Kalambokidis, University of Minnesota

George Plesko, University of Connecticut

Daniel N. Shaviro, New York University

STATE TAX SUBSTITUTION

Location: Orchid B

Moderator: Scott Clark, Thelen, Reid & Priest

Presentations:

Stability of Sales and User Tax Bases—Gary C. Cornia and Ray D. Nelson, Brigham Young University

Lost Revenue: Local Fiscal Capacity, Property Tax, and Sales Tax Substitution—Jason Seligman and Yilin Hou, University of Georgia

Tax Interdependence in the U.S.—Claudio Agostini, Universidad Alberto Hurtado, Santiago, Chile

The Impact of Casino Gambling on Sales Tax Revenues in States Legalizing Casinos in the 1990s—James R. Landers, Indiana Legislative Services Agency

Discussants: Michael Wasylenko, Syracuse University; Deborah A. Carroll, University of Tennessee-Knoxville

LOCAL PUBLIC FINANCE

Location: Orchid C

Organizer/Moderator: Birger Nerré, The Halle Institution for Economic Research, Hamburg, Germany

Presentations:

Incentive-Compatible Grants-in-Aid Mechanisms for Federations with Local Tax Competitions and Asymmetric Information—Martin Altemeyer-Bartscher and Thomas Kuhn, Chemnitz University of Technology, Germany

Lake Rehabilitation and the Value of Residential Real Estate—Mark Eiswerth Russ Kashian and Mark Skidmore, University of Wisconsin-Whitewater

Revenue Trends in German Municipal Finance—Substituting Tax Revenues by User Charges for Services of General Interest—Birger Nerré and Peter Haug, The Halle Institution for Economic Research, Germany

Trust and Fiscal Performance: A Panel Analysis with Swiss Data—Christoph Schaltegger, University of St. Gallen; and Benno Torgler, Yale Center for International and Area Studies

Discussants: William F. Fox, University of Tennessee, Knoxville; Robert M. McNab, Naval Postgraduate School, Monterey

DISTRIBUTIONAL ISSUES

Location: Orchid D

Moderator: Pamela H. Moomau, Joint Committee on Taxation

Presentations:

Consistent Distributional Analysis of Tax Reform Options—Leonard E. Burman, The Urban Institute; and Jane G. Gravelle, Congressional Research Service, Library of Congress

The Relative Regressivity of Minnesota Lottery Games—Kathryn L. Combs, Jaebeom Kim, and John A. Spry, University of St. Thomas, Minnesota

Life Cycle Wealth Holdings—John W. Diamond and Joyce Tung, Rice University

Distribution of Income and Taxes in Slovenia and Croatia—Mitja Cok, University of Ljubljana; and Ivica Urban, Institute of Public Finance

Discussants: James R. Nunns, Office of Tax Analysis, U.S. Treasury Department; Ed Harris, Congressional Budget Office

FEDERAL TAX POLICY ISSUES

Location: Jasmine

Moderator: Nicholas Bull, Joint Committee on Taxation

Presentations:

The Initial Impact of the 2003 Reduction in the Dividend Tax Rate—

Jennifer L. Blouin, University of Pennsylvania; Jana Smith Reedy and Douglas A. Shackelford, University of North Carolina-Chapel Hill

Incentive Effects of Bonus Depreciation—David S. Hulse, University of Kentucky-Lexington; and Jane R. Livingstone, University of North Carolina-Greensboro

Tax Preparation Services for Low- and Moderate-Income Households: Evidence from a New Survey—Michael S. Barr and Jane K. Dokko, University of Michigan

Winners and Losers from the Failure to "Fix" the AMT—Paul L. Menchik and Charles L. Ballard, Michigan State University

Discussants: Dhammika Dharmapala, University of Connecticut; Janet G. McCubbin, Statistics of Income, Internal Revenue Service

10:15-11:45 AM - CONCURRENT SESSIONS

SMALL BUSINESS TAXATION

Location: Orchid A

Organizer: Donald J. Bruce, University of Tennessee, Knoxville

Moderator: LeAnn Luna, University of Tennessee, Knoxville

Presentations:

The Effects of Depreciation Policy on Small Business Activity—Donald J. Bruce, University of Tennessee, Knoxville; John Deskins, Creighton University; and Tami Gurley, U.S. Government Accountability Office

Small Business Utilization of Recent Depreciation Stimulus: Bonus and Section 179 Expensing—Matthew Knittel, U. S. Office of Tax Analysis, U.S. Treasury Department

The Small Business Ramifications of Tax Simplicity and Predictability—Joseph Johnson and Radwan Saade, Office of Advocacy, U.S. Small Business Administration

Discussants: John McClelland, Office of Tax Analysis, U.S. Department of the Treasury; Norbert J. Michel, Nicholls State University; Daniel N. Shavero, New York University

TAX CULTURE AND HISTORY

Location: Orchid B

Organizer/Moderator: Birger Nerré, The Halle Institution for Economic Research, Hamburg, Germany

Presentations:

Russian Attitudes towards Paying Taxes - Before, During and After the Transition—James Alm and Jorge Martinez-Vazquez, Georgia State University; Benno Torgler, Yale Center for International and Area Studies

The Japanese Post-War Tax Culture Shock Revisited—Birger Nerré, The Halle Institution for Economic Research, Hamburg, Germany

Institutional Change in the Long-Run: The Ottoman Empire and France During the Early-Modern Period—Noel D. Johnson, California State University; and Eliana Balla, Federal Reserve Bank of Richmond

Discussants: Matthew N. Murray, University of Tennessee, Knoxville; Edgar Kiser, University of Washington, Seattle

DEMAND RESPONSIVENESS OF THE TAXATION OF BENEFITS

Location: Orchid C

Organizer/Moderator: John McClelland, Office of Tax Analysis, U.S. Treasury Department

Presentations:

Tax Incentives, Plan Design, and Employee Responses: Funding Your Future in 401(k) Plans—Sarah Holden, Investment Company Institute; and Jack Van Derhei, Temple University

Pension Nondiscrimination Rules and the Incentive to Cross-Subsidize Employees—Peter Brady, Investment Company Institute

Do Tax Incentives Affect the Self Employed's Fringe Benefit Allocation? Estimating the Health and Retirement Cross-price Elasticity—Alex Minicozzi and Kathleen Toma, Office of Tax Analysis, U.S. Treasury Department

Discussants: Timothy Dowd, Joint Committee on Taxation; Julia L. Coronado, Watson Wyatt Worldwide; Stephen Utkus, Vanguard Center for Retirement Research

LOCAL GOVERNMENT INFRASTRUCTURE FINANCE AND ECONOMIC DEVELOPMENT

Location: Orchid D

Organizer: Robert Eger III, Georgia State University

Moderator: Dave Sjoquist, Georgia State University

Presentations:

Taxation without Representation? Special Purpose Taxing Entities and Infrastructure Finance—Robert J. Eger III, Georgia State University

Tax Structures and Infrastructure in Municipalities: Exploring a Component of Economic Development—Rex L. Facer II, Brigham Young University

The Hand that Rocks the Cradle: How State Economic Development Incentives Affect Local Infrastructure Provision—Deborah A. Carroll and Donald J. Bruce, University of Tennessee, Knoxville; John A. Deskins, Creighton University

Discussants:

Joann M. Weiner, University of Saint-Louis Brussels

Jerry Miller, Rutgers University-Newark

Ranjana Madhusudhan, New Jersey Department of Treasury

NONPROFITS AND CHARITIES

Location: Jasmine

Organizer: Joseph Cordes, George Washington Institute of Public Policy

Moderator: C. Eugene Steuerle, The Urban Institute

Presentations:

Economic Issues in Taxing the Untaxed Business Sector—Dennis Zimmerman, Congressional Budget Office

Causes and Consequences of the Unrelated Business Income Tax—Robert Yetman, University of California Davis

Recent, Current, and Future Issues in the Tax Treatment of Nonprofits and the Charitable Deduction—Joseph Cordes, George Washington University

What are Taxpayers Deducting? New Evidence on Non-cash Charitable Contributions—Gerald Auten, Office of Tax Analysis, U.S. Treasury Department

Discussants: Laura Kalambokidis, University of Minnesota; C. Eugene Steuerle, The Urban Institute

NOON-1:30 PM - LUNCHEON

Location: Brickell Flagler

Presiding: Joel Slemrod, President, National Tax Association

Speaker: TBA

1:45-3:15 PM - CONCURRENT SESSIONS

FISCAL DECENTRALIZATION AND INTERGOVERNMENTAL RELATIONS IN ASIA: EMERGING POLICIES AND CHALLENGES

Location: Orchid A

Organizer/Moderator: Paul Smoke, New York University

Presentations:

Intergovernmental Fiscal Relations in Pakistan: Structural Challenges for the 2001 Devolution—Kai Kaiser, The World Bank

Effective Decentralization in Vietnam—Jorge Martinez-Vazquez, Georgia State University

Sub-national Finance in Northeastern Provinces of China—Dana Weist, The World Bank

Deteriorating Fiscal Condition of the States and India's Intergovernmental Fiscal System—Eunice Heredia-Ortiz and Mark Rider, Georgia State University

Discussants: Roy Bahl, Georgia State University; François Vaillancourt, Université de Montréal, Canada

RECENT ADVANCES IN THE ANALYSIS OF LAND VALUE TAXATION

Location: Orchid B

Organizer/Moderator: Richard W. England, University of New Hampshire

Presentations:

Why so Little Georgism in America? Using the Pennsylvania Case Files to Understand Slow, Uneven Progress of Land Value Taxation in the United States—Mark Alan Hughes, University of Pennsylvania

Determining Residential Land Value through Teardown-Demolition Purchases—Richard F. Dye, Lake Forest College; and Daniel P. McMillen, University of Illinois at Chicago

Theory and Empirical Tests on Property Tax and City Sizes for U.S. Cities—Yan Song, University of North Carolina-Chapel Hill; and Yves Zenou, Research Institute of Industrial Economics, Stockholm, Sweden

Land Value Taxation for Russian Local Governments: Evidence from the Saratov Oblast—John L. Mikesell and C. Kurt Zorn, Indiana University
Discussants: Jane Malmé, Lincoln Institute of Land Policy; Dick Netzer, New York University; Richard W. England, University of New Hampshire

STATE POLICY AND ECONOMIC GROWTH

Location: Orchid C
Organizer/Moderator: W. Robert Reed, University of Oklahoma
Presentations:
Do State Policies Affect Economic Growth?—James Alm, Georgia State University; and Janet Rogers, Georgia Governor's Office of State Planning and Budgeting
The Effect of State Grants, ARC Grants and CDBG Grants on County Level Economic Growth—Matthew N. Murray and Laura Ullrich, University of Tennessee, Knoxville
Recent Developments in State Enterprise Zone Policy—Leslie E. Papke, Michigan State University
Discussants: W. Robert Reed, University of Oklahoma; Mark Skidmore, University of Wisconsin-Whitewater; David F. Merriman, Loyola University Chicago

TAX POLICY AND THE ELDERLY

Location: Orchid D
Moderator: David Denslow, University of Florida
Presentations:
Filling in the Medicare Drug Doughnut Hole Using Tax Returns—Laurence Seidman and Kenneth Lewis, University of Delaware
Determining Who's Altruistic: Evidence from the Estate Tax Data—Robert P. Rebelein, Vassar College
The Incredible Shrinking Program: Trends in SSI Participation of the Aged—Elizabeth T. Powers and Todd E. Elder, University of Illinois-Urbana-Champaign
In Expectation of New Spatial Equilibrium: The Effect of Local Taxes and Spending on the Migration of the Elderly—David Denslow and Natalia Pakhotina, University of Florida
Discussants: Diane Lim Rogers, House Ways and Means Committee Democratic Staff; Thomas McCaleb, Florida State University

BEHAVIORAL RESPONSES TO CORPORATE TAXATION

Location: Jasmine
Organizer/Moderator: William M. Gentry, Williams College
Presentations:
How Elastic Is the Corporate Tax Base?—Jonathan Gruber, Massachusetts Institute of Technology; and Joshua Rauh, University of Chicago
An Essay on the Effects of Taxation on Corporate Financial Policy—George Contos, Statistics of Income, Internal Revenue Service
Internalization and Corporate Tax Burden—Mario Augusto and Antônio Martins, Coimbra University; and James B. Mackie, Office of Tax Analysis, U.S. Treasury Department
Discussants: William M. Gentry, Williams College; Mihir Desai, Harvard University; Rosanne Altshuler, Rutgers University - New Brunswick

3:30-5:00 PM — CONCURRENT SESSIONS

BUSINESS PROPERTY TAXES: A GROWING TARGET FOR REFORM

Location: Orchid A
Organizer/Moderator: Thomas S. Neubig, Ernst & Young
Presentations:
How Does the Business Property Tax Vary by State and Type of Property?—Lynn Edward Reed, Minnesota Taxpayers Association
Property Taxes on Capital: Large and Growing Share of State-Local Business Taxes—Andrew Phillips, Joomi Kim, and Robert J. Cline, Ernst & Young
State and Local Taxation of Business Property in a Small Open Economy—Athiphat Muthitacharoen and George Zodrow, Rice University
Discussants: Michael Williams, Prairie View A&M University; Steven Gill, Ernst & Young; Daphne Kenyon, Lincoln Institute for Land Policy

LEGAL PERSPECTIVES ON TAX POLICY ISSUES

Location: Orchid B
Moderator: Neil H. Buchanan, Rutgers University - Newark
Presentations:
The Self-Adjusting Penalty—Alex Raskolnikov, Columbia University
Time Consistency and the Choice of a Tax Base—Kirk J. Stark, University of California, Los Angeles
Substantial Economic Effect and Partners' Interest in the Partnership—Darryll K. Jones, University of Pittsburgh
Cost of Capital and Ownership Effects in International Policy—Mitchell A. Kane, University of Virginia
Discussants: Neil H. Buchanan, Rutgers University - Newark

STATE TAX AMNESTIES

Location: Orchid C
Moderator: Matthew N. Murray, University of Tennessee, Knoxville
Presentations:
State Tax Amnesties: Policy Adoption and Revenue Effects—William F. Fox, Murat Munkin, and Matthew N. Murray, University of Tennessee, Knoxville
Economic and Political Determinants of Tax Amnesties in the U.S. States—Eric Le Borgne, International Monetary Fund
Tax Amnesties and Compliance in the Long Run: A Time Series Analysis Revisited—Hari Luitel, West Virginia University
Discussants: Joann M. Weiner, University of Saint-Louis Brussels; Jason Seligman, University of Georgia; David Denslow, University of Florida

PUBLIC POLICY AND THE FAMILY

Location: Orchid D
Organizer: Elisabeth Gugl, University of Victoria, British Columbia
Moderator: François Vaillancourt, Université de Montréal, Canada
Presentations:
What Gives Rise to Changes in Marriage Penalties and Bonuses: A Panel Model Approach—Robert Gillette, Janet Holtzblatt, and Emily Lin, Office of Tax Analysis, U.S. Treasury Department
Effects of Infertility Insurance Mandates—Lucie Schmidt, Williams College
Parental Leave and Intrafamily Distribution—Elisabeth Gugl and Linda Welling, University of Victoria, British Columbia

Households and the Fiscal System—Daniel N. Shaviro, New York University
Discussants: Purvi Sevak, Hunter College of the City University of New York; Stacy Dickert-Conlin, Michigan State University

FRONTIERS OF PUBLIC FINANCE

NTA Outstanding Doctoral Dissertation Award
Location: Jasmine

5:00-5:45 PM — STUDENT RESEARCH FORUM

Location: Flagler

5:30-6:30 PM — RECEPTION

Location: Regency Ballroom

SATURDAY, NOVEMBER 19, 2005

8:30-10:00 AM — CONCURRENT SESSIONS

WAR TAXES: THE CRUCIBLE OF FISCAL REFORM

Location: Orchid A
Organizer: Joseph J. Thorndike, Tax Analysts
Moderator: Dennis J. Ventry Jr., University of California, Los Angeles
Presentations:
The Civil War and Reconstruction—Steven Bank, University of California, Los Angeles
Taxation and War Finance during the Korean and Vietnam Conflicts—Kirk J. Stark, University of California, Los Angeles
Taxation in World War II: The Triumph of Progressive Reform—Joseph J. Thorndike, Tax Analysts
Discussants: Joel Slemrod, University of Michigan; Dennis J. Ventry Jr., The Urban Institute

LABOR SUPPLY AND TAXES

Location: Orchid B
Moderator: Elisabeth Gugl, University of Victoria, British Columbia
Presentations:
Labor Supply and the Tax Reform Act of 1986: A Nonparametric Evaluation Using Panel Data—Anil Kumar, Federal Reserve Bank of Dallas

The Impact of Flat State Personal Income Taxes on Labor Supply Decisions of Men and Women in the USA: Evidence for 2002—François Vaillancourt and Ghislaine Geoffrion, Université de Montréal, Canada

The Impact of the 1988 Tax Reform on Married Women's Labour Supply in Canada—Sung-Hee Jeon and Thomas F. Crossley, McMaster University, Canada
Discussants: Nicholas Bull, Joint Committee on Taxation; Bradley T. Heim, Duke University; Monica Singhal, Harvard University

SCHOOL FINANCE REFORM

Location: Hibiscus
Organizer/Moderator: Lori L. Taylor, Texas A&M University
Presentations:
Alternative Revenue Generation in Vermont Public Schools: Raising Funds Outside the Tax Base to Support Public Education—Thomas A. Downes, Tufts University; and Jason Steinman, Board of Governors of the Federal Reserve System

Cramming—David N. Figlio, University of Florida
The Insurance Value of the Property Tax or How We Stopped Worrying and Learned to Love the Property Tax—Sheila E. Murray, Texas A&M University; and Kim Rueben, The Urban Institute
Discussants: Lori L. Taylor, Texas A&M University; Sheila E. Murray, Texas A&M University; Scott Haskins, University of Florida

UTILIZATION OF TAX CREDITS BY LOW-INCOME TAXPAYERS

Location: Orchid C
Organizer/Moderator: Gary Koenig, Joint Committee on Taxation
Presentations:
Utilization of Income Tax Credits for Low-income Individuals—Stacy Dickert-Conlin, Michigan State University; and Katie Fitzpatrick and Andrew Hanson, Syracuse University

Distinguishing between Short-Term and Long-Term Recipients of the Earned Income Tax Credit—Timothy Dowd, Joint Committee on Taxation

IRA and 401(k) Participation and the Utilization of the Saver's Credit—Robert Harvey and Gary Koenig, Joint Committee on Taxation
Discussants: Leonard E. Burman, The Urban Institute; Sarah Hamersma, University of Florida; John B. Horowitz, Ball State University

10:15-11:45 AM — CONCURRENT SESSIONS

TAX EXPENDITURES

Location: Orchid A
Organizer: David P. Richardson, Georgia State University
Moderator: Thomas McCaleb, Florida State University
Presentations:
Tax Expenditures and Tax Reform: Issues and Analysis—Eric J. Toder, The Urban Institute

Measuring Tax Expenditures under Different Tax Bases—James B. Mackie, Office of Tax Analysis, U.S. Treasury Department

Should there be a Payroll Tax Expenditure Budget?—David P. Richardson, Georgia State University
Discussants: Jason Seligman, University of Georgia; Mark Rider, Georgia State University; Raymonda L. Burgman, DePauw University

TAXES AND BUSINESS ORGANIZATIONAL FORM

Location: Orchid B
Moderator: John W. Diamond, Rice University
Presentations:
Does Health Insurance Deductibility Enhance the Survival of Entrepreneurial Activities?—Tami Gurley, U.S. Government Accountability Office
Restricted Stock and Section 83(b) Elections—Jennifer L. Blouin and Mary Ellen Carter, University of Pennsylvania

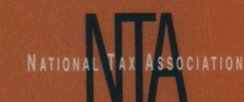
The Evolution of the UPREIT Organizational Form—M. Shahid Ebrahim, Nottingham University; and Ike Mathur, Southern Illinois University at Carbondale
Do Tax Considerations Still Matter in Firms' Choice of Organizational Form?—Estelle Dauchy, University of Michigan
Discussants: J. Anthony Coughlan, PricewaterhouseCoopers Ltd. Eric Le Borgne, International Monetary Fund

LOCAL GOVERNMENT FINANCE DECISIONS AND FINANCIAL CIRCUMSTANCES

Location: Orchid C
Organizer: Deborah A. Carroll, University of Tennessee, Knoxville
Moderator: William F. Fox, University of Tennessee, Knoxville
Presentations:
What Can the "Price of Government" Predict?—Gerald J. Miller and Weiwei Lin, Rutgers University-Newark
City Tax Structures and the Continuing Fiscal Recession—Christopher W. Hoene, National League of Cities; and Michael A. Pagano, University of Illinois at Chicago

Responsible or Restricted Financial Management? Explaining Government Revenue Diversification—Deborah A. Carroll, University of Tennessee, Knoxville

Taxing Business: The Effect of Commercial-Industrial Tax Base on Local Expenditures—Nathan B. Anderson, University of Illinois at Chicago
Discussants: David L. Sjoquist, Georgia State University; Robert W. Wassmer, California State University, Sacramento



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