

Issue One February 2004

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FROM THE NTA PRESIDENT

The National Tax Association has been an important positive influence on my professional career, and I hope it has been and will be for yours. From attending the policy symposiums and annual conferences, recognizing significant contributions with special NTA awards, reading and publishing articles in the *National Tax Journal*, and participation in special tax policy events, NTA provides many opportunities for its members. But the most rewarding benefit from involvement with NTA has been the opportunity to meet, work with, learn from, and enjoy friendships with professional colleagues interested in improving tax policy and tax administration.

The principal goal of my one-year tenure as NTA president is to have the Association facilitate increased networking and teaming opportunities among our interdisciplinary membership.

I learned at the U. S. Treasury's Office of Tax Policy how wrong a solo economist could be in conducting legislative analysis without talking to tax attorneys and knowledgeable business people. I've also seen how a team of economists, lawyers, accountants, and others can bring enhanced and new perspectives to a tax policy issue. As Fritz Scheuren, former IRS Statistics of Income Director and President-elect of the American Statistical Association, has commented, we all work in the social sciences, and we do better science working socially as teams and across disciplines.

This new quarterly communication, **NTA NETWORK**, is designed to help you take greater advantage of the benefits of your NTA membership, particularly the potential for networking, teaming and sharing of ideas, and seizing opportunities available to members. Thus, the **NTA NETWORK** will be a forum for welcoming new members, noting important events in our members' careers, highlighting current research interests of some members, and identifying opportunities for members to volunteer to help the organization and participate in additional activities.

Networking and teaming will increase if we know more about each other. For example, I am impressed by the interdisciplinary nature of the NTA membership, but I also admit that NTA doesn't know enough about all of our members. Thus, we plan on asking each member to share a description of his or her training, interests, and current research areas, in a membership database. We think this database will help members form informal groups as new topics emerge in the policy arena so they can share their research and ideas. Keep an eye out for the membership interest survey in a separate mailing.

I look forward to talking with each of you over the coming year to help maximize the benefits from your NTA membership. We are interested in new ideas and suggestions to improve NTA, and want to provide members with more volunteer opportunities. Please don't hesitate to contact me with your ideas and thoughts. I can be reached at 202-327-8817 or Tom.Neubig@ey.com.

Tom

FROM THE EXECUTIVE DIRECTOR

Long before I became executive director, the National Tax Association was an important part of my professional life. The *National Tax Journal* was (and is) my favorite journal—both for keeping up professionally and as a publication outlet. Our Annual Conference is an opportunity to meet with colleagues to exchange ideas. As a non-Washington member, I found the Spring Symposium especially useful in keeping abreast of developments at the federal level. The membership of the NTA has always had a camaraderie and sense of purpose that is unmatched in any other professional organization that I know.

The NTA leadership has worked hard in recent years to enhance the benefits of NTA membership. Our recent presidents (Gene Steuerle, Gary Cornia, and Tom Neubig) have been deeply involved in promoting the Association, including the establishment of an Executive Committee. The NTA Board has also become more active in NTA affairs, especially on the membership front. The program chairs for our two yearly meetings have produced outstanding programs in recent years that have generated increased attendance and interest. Finally, our office staff members, Joan Casey and Betty Smith, continue to handle our affairs in a friendly and efficient manner.

The new **NTA NETWORK** is our effort to increase the value of NTA membership by increasing communication about NTA affairs and the activities of our members. We hope you will submit information about your activities and events for inclusion in future issues.

Fred

ON THE NTA AGENDA

ANNUAL SPRING SYMPOSIUM

May 20-21, 2004

Holiday Inn Capitol Washington DC

John McClelland, Program Chair

The program for the 2004 Spring Symposium is taking shape. The theme is **Tax Policy in Transition**. Topics will include trends underlying the budget situation, federal-state relations, corporate tax reporting and tax shelters, pension changes and savings, and international tax. In addition, lessons from the career of the late Bruce Davie will serve as the basis of discussion of the role of public policy analysts in our tax system. More details will be shared shortly.

Make hotel reservations directly at 202-479-4000.

NTA has blocked a limited number of rooms at \$159. The cutoff date is April 23. The registration fee is \$165 (\$190 if also attending the Friday afternoon State-Local Tax Program). The program and forms will be available at www.ntanet.org.

STATE-LOCAL TAX PROGRAM

Holiday Inn Capitol Washington DC

May 21 2004 , Noon-5:00 PM

For the second consecutive year, NTA will sponsor a special program on state and local tax issues following the annual Spring Symposium. This year's program will focus on the **state taxation of business, in particular the role of the corporate income tax.**

The program will begin with a luncheon address by **Richard Pomp**, Professor of Law, University of Connecticut . Two papers are slated for presentation. The first one, by **Gary Cornia, Kelly Edmiston, David Sjoquist**, and **Sally Wallace**, explores and quantifies the sources of state corporate income tax erosion. In the second paper, **Bill Fox, LeAnn Luna**, and **Matt Murray** look at how taxes on multistate firms should be structured in today's economy and policy environment.

A highlight of the program will be **two panel discussion roundtables**. Each roundtable will include a diverse set of discussants with unique perspectives on state taxation of business generally and the state corporate income tax in particular. **Harley Duncan** (Federation of Tax Administrators) and **Doug Lindholm** (Council on State Taxation) will each moderate one of the panel discussions. We hope for a lively debate a productive exchange on the future taxation of business by state and local governments. **The registration fee is \$50 for just the State-Local Tax Program (\$190 if also attending the Spring Symposium).** The program and forms will be available at www.ntanet.org.

ANNUAL CONFERENCE

CALL FOR PAPERS

DEADLINE MAY 1, 2004

97TH ANNUAL CONFERENCE ON TAXATION

November 11-13, 2004

Marriott City Center Minneapolis

Laura Kalambokidis, Program Chair

The 97th Annual Conference on Taxation will cover a broad range of topics, including, but not limited to, taxation and tax policies; expenditure policies, government budgeting; intergovernmental fiscal relations; and subnational, national, and international public finance. **You are invited to submit a proposal for a contributed paper or for a complete session.** Please also let us know if you would like to be considered as a moderator or discussant for a conference session. Decisions concerning the inclusion of papers and sessions will be announced in June.

For details, see Call for Papers at www.ntanet.org. Contact Laura Kalambokidis, Department of Applied Economics, University of Minnesota , at lkalambo@appec.umn.edu

OUTSTANDING DOCTORAL DISSERTATIONS

35TH ANNUAL COMPETITION

DEADLINE JUNE 1, 2004

NTA awards an annual prize for the doctoral dissertation that makes the most significant contribution to the field of government finance and taxation. The winning entry receives \$2,000 and the opportunity to adapt the manuscript for publication in the *National Tax Journal*. Two honorable mention awards of \$1,000 each may be given for other outstanding entries. **Papers based on the dissertations will be presented at the 97th Annual Conference on Taxation in Minneapolis in November 2004..**

Dissertations may be on any topic in government finance, including taxation, debt and fiscal policy, public choice, expenditures, budgeting, administrative and management science applications, program analysis, and policy evaluation.

All graduate students at accredited U.S. and Canadian institutions who receive the doctoral degree or its equivalent after July 1, 2003 , are eligible. The deadline for submission is June 1, 2004 .

Application and nomination forms may be downloaded from www.natnet.org. For further information, contact the National Tax Association at 202-737-3325 or natltax@aol.com.

ENCYCLOPEDIA UPDATE

We are about to begin updating the *Encyclopedia of Taxation and Tax Policy*. The encyclopedia was a project conceived and sponsored by NTA, and the great majority of the authors of the approximately 200 entries were NTA members. The *Encyclopedia* was a very successful undertaking, and was the winner of the prestigious Choice Award. We will be contacting the authors of existing entries as well as arranging for new entries and authors to update entries.

We appreciate the cooperation of the membership of the NTA, who made this project possible, and ask for your help in moving forward with a revision. Please contact any of the editors with comments or suggestions, including proposals for new topics: **Joe Cordes**, cordes@gwu.edu; **Bob Ebel**, rebel@worldbank.org ; **Jane Gravelle**, jgravelle@crs.loc.gov.

RESEARCH NEWS FROM GEORGIA STATE UNIVERSITY

In May 2003, NTA members and Andrew Young School of Policy Studies faculty members **James Alm**, **Jorge Martinez-Vazquez**, and **Sally Wallace** hosted a conference to highlight the state of knowledge of taxation of the hard-to-tax, to present new thinking about the issue, and to analyze useful policy options.

The goal of the conference was to take a hard, objective look at the many different aspects of taxing the hard-to-tax, as well as the different approaches that have been employed around the world. The proceedings of the conference will be published in the forthcoming Elsevier book *Taxing the Hard-to-Tax: Lessons from Theory and Practice*.

Jim Alm, Jorge Martinez-Vazquez, and Fritz Schneider (University of Linz) focus their analysis on the estimation of the size of the hard-to-tax sector in various countries. Sally Wallace and Richard Bird (University of Toronto) present alternatives for taxing the hard-to-tax sector in a variety of contexts. One of their recommendations is the use of *small taxpayer units* to administer a normal tax regime to the hard-to-tax. Roy Bahl (AYSPS) summarizes the tax treatment of the hard-to-tax (or lack thereof) in a chapter on the future of taxation of this group.

Other contributors include Dave Sjoquist, Kelly Edmiston, and Mark Rider (AYSPS), Francois Vaillancourt (University of Montreal), Victor Thuronyi (IMF), William Randolph (U. S. Treasury), Brian Erard (B. Erard & Associates), Chih-Chin Ho (IRS), Dmitri Romanov (Bank of Israel), William Fox and Matthew Murray (University of Tennessee), Indira Rajaraman (National Institute of Public Finance and Policy, New Delhi), Michael Engelschalk and Luis Alvaro Sanchez (The World Bank), Gerard Chambas and Catherine Araujo-Bonjean (Chargé de Recherche CNRS, CERDI-Université d'Auvergne), and Milka Casanegra (International Monetary Fund). The conference proceedings are on-line at <http://isp-aysps.gsu.edu/academics/conferences/conf2003/index.html>.

MEMBER NEWS

James Alm, of the Andrew Young School of Policy Studies at Georgia State University , has recently been named editor of *Public Finance Review*.

Robert Carroll was appointed Deputy Assistant Secretary (Tax Analysis) at the U.S. Treasury Department in December 2003. Bob was previously at the Congressional Budget Office, Council of Economic Advisers, and Treasury's Office of Tax Analysis.

Diane Lim Rogers has been appointed Chief Economist, Democrats, House Ways and Means Committee. Diane previously was at the Congressional Budget Office, Council of Economic Advisers, and Joint Economic Committee.

David Sjoquist, of the Andrew Young School of Policy Studies at Georgia State University , has recently been appointed to the Dan E. Sweat Distinguished Chair in Educational and Community Policy.

Let us know of new responsibilities and promotions for you or your colleagues for the next NTA Network by sending a note to Joan Casey at natltax@aol.com.

NATIONAL TAX JOURNAL MARCH 2004 CONTENTS

The Use of an Econometric Model for Estimating Aggregate Levels of Property Tax Assessment within Local Jurisdictions –*Keith R. Ihlanfeldt*

Errors-in-Variables and Estimated Income and Price Elasticities of Charitable Giving–*David Joulfaian and Mark Rider*

Macroeconomic Implications of the Earned Income Tax Credit–*Ryan D. Edwards*

Charitable Giving and Charitable Gambling: An Empirical Investigation–*Amornrat Apinunmahakul and Rose Anne Devlin*

Do Foreign Multinationals' Tax Incentives Influence Their U.S. Income Reporting and Debt Policy?–*Lillian Mills and Kaye J. Newberry*

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