FROM THE NTA PRESIDENT—Volunteers Needed

The Spring Meetings—both the regular Symposium program and the special State Tax program—covered very topical issues, generated discussion (some said it was the liveliest tax conference they had ever attended), and resulted in strong attendance. I want to thank John McClelland of the U.S. Treasury’s Office of Tax Analysis and Matthew Murray of the University of Tennessee, and their Program Committees, for organizing the two programs.

In both cases, the programs were developed and organized by NTA volunteers. Their efforts benefited the rest of the NTA membership and, although they had to squeeze time out of their busy schedules to focus on the Spring programs, they enjoyed the opportunity to contribute, meet new people, and help shape the research and discussions.

Volunteering provides opportunities to meet new people, deepen friendships with people you know, learn new issues, try out new skills, give back to an organization, and just have fun. We get caught up in our busy regular routines, but looking back to the past year on New Year’s Day, I typically remember the unusual rather than the regular things I did, and often those are a result of a new volunteer activity.

NTA needs volunteers to help with many different activities. In the past, NTA has used informal contacts by the Officers and the Board members to find people to meet the Association’s needs. This has resulted in a small group doing most of the work, and not doing all that could be done due to their other commitments. With an organization of over 1,000 members, that informal networking misses a lot of members who have the talent, skills, and also interest to help.

Thus, this is a call for NTA volunteers. It is a call not only for some of your time and talent, but also for your ideas on what the Association could be doing differently with your help.

Several suggestions for possible ad hoc committees (not permanent, but on-going as long as they are serving a need) in the following areas have been suggested:

· Technology (do we have members who can bring the NTA further into the 21st century?)
· 100th Anniversary Planning Committee
· Teaching Tax Policy Committee
· Membership Committee (a student membership subcommittee is planned)
· Ad hoc committee to improve linkage between tax policy research and tax policy decisionmakers
· Ad hoc committee on demystifying revenue forecasting
We will be sending out an NTA Committee Volunteer Form in the next month, but if you have an interest and/or ideas now, send them to me at tom.neubig@ey.com or to natltax@aol.com. If you have member news you would like to put in the next issue, please send it to NTA by September 10. I know we have a very talented membership with lots of ideas. Let us know if you are interested in volunteering for any of the proposed committees or one that you might suggest. Enjoy the summer, and I look forward to seeing you in Minneapolis, but hopefully hearing from you in the meantime.

Tom

NTA SPRING GETS HIGH SCORES

On the program evaluations, the Spring Symposium (Tax Policy in Transition) was rated very good to excellent by 90 percent, and the State Tax Program (Mend It or End It: The Case of the State Corporate Income Tax) by 75 percent. What attendees liked best were the variety and timeliness of the topics and the high quality of the speakers.

PLAN NOW

97TH ANNUAL CONFERENCE ON TAXATION
MINNEAPOLIS NOVEMBER 11-13, 2004 MARRIOTT CITY CENTER

- NTA RATE IS $110 (+13% tax). RESERVE YOUR ROOM EARLY—CALL 1-800-228-9290 OR 1-612-349-4000 AND MENTION NATIONAL TAX ASSOCIATION ANNUAL CONFERENCE ON TAXATION
- For a “tour” of the Marriott City Center, see http://marriott.com/property/propertyPage.mi?marshaCode=MSPCC. Located on South Seventh Street and Nicollet, the hotel is connected to 62 city blocks via skywalk (you never have to worry about the weather!) and to City Center Mall.
- For “what’s going on” in Minneapolis neighborhoods (including Downtown), see http://www.minneapolis.org/aboutminneapolis/neighborhoods.asp

Minneapolis Accolades (courtesy of the Greater Minneapolis Convention & Visitors Association)

- Minneapolis was named the “Most Fun City in America” in Money Magazine’s “Best Places to Live”
- Cleanest city in the country according to Travel+Leisure
- Named third in Esquire magazine’s “Cities That Rock” list
- Third “Most Walkable Community” in the U.S. according to PBS
- University of Wisconsin-Whitewater named Minneapolis the “Most Literate City”
- Second-healthiest city in the country, ASH anti-smoking magazine
- Second coolest community for young talent by Next Generation Consulting
- Second best city in the country for running according to Runner’s World magazine
- More theater seats per capita than any city other than New York
- Local theaters one of the “most interesting tourist attraction[s] in America,” according to Arthur Frommer
- Population: nearly 60% are aged 34 or younger; 41% have a college degree, and the largest employment category, at 25%, is education, health and social services.
- Minneapolis is an increasingly diverse city, with a reported 87 languages spoken in the Minneapolis public school system.
NTA MEMBERSHIP PROFILE

With responses to the information survey received from a third of NTA members from 41 states and 11 other countries, here’s how we look. For details and the form if you need one, see the NETWORK at http://www.ntanet.org.

- **Geographic**—Approximately 25% of members are in the Washington DC metropolitan area. The next largest groups are in New York (7.5%), California (6.5%), Massachusetts (4.5%), Pennsylvania (3.9%), and Florida and Illinois (3.4% each). About 6.6% come from outside the U.S., including Argentina, Belgium, Canada, Chile, Denmark, Germany, Italy, Japan, Portugal, Spain, and Switzerland.

- **Education/Training**—Economics tops the list at nearly 67%. Next highest are accounting (13%), public policy (12.5%), and law (11%). The most popular combinations are economics/public policy and accounting/business administration/law. Other disciplines reported include history, mathematics, payment systems, political economy, political science, psychology, public administration/affairs, public budgeting, public finance, taxation, and urban planning.

- **Employment**—Approximately 54% of the respondents are academics. Next highest are federal/national government (14.5%), U.S. and international organizations (7.9%), state/local government (6.6%), and business and industry (6%).

ON THE NTA AGENDA

**34th Annual Wichita Program**—Appraisal for Ad Valorem Taxation for Communications, Energy and Transportation Properties, July 25-July 29. Co-sponsored by NTA with Wichita State University. For information, see http://www.ntanet.org or contact the Center for Management Development, (316) 978-3118 or http://www.cmd.wichita.edu.

**NTA Session at ASSA Meeting**

Donald Bruce at The University of Tennessee Knoxville has organized the following session for ASSA / American Economic Association Meetings, Philadelphia, January 7-9, 2005.

*Session Title:* Behavioral Responses to Tax Policies: Empirical Evidence

*Presenters:*

- Karie Barbour, Illinois State University, Effects of Motor Vehicle Wealth Taxes on Vehicle Age Distributions and Emissions
- James Alm, Georgia State University, and Mark Skidmore, University of Wisconsin-Whitewater, Who Pays the Gasoline Tax?
- Karen Smith Conway, University of New Hampshire, and Jonathan C. Rork, Vassar College, State Income Tax Preferences for the Elderly

*Discussants:*

- Sarah E. West, Macalester College
- Reagan Baughman, University of New Hampshire
- Karen M. Pence, Federal Reserve Board of Governors

Ideas for the 2006 session may be sent to Robert Bohm at University of Tennessee, rbohm@utk.edu.

**Research News from the University of Michigan**

On April 23-24, 2004, Joel Slemrod of the Office of Tax Policy Research, along with Edward J. McCaffery of the
USC-Caltech Center for the Study of Law and Politics, sponsored a conference in Ann Arbor entitled *Behavioral Public Finance: Toward a New Agenda*. The conference featured 12 papers from leading scholars in economics, law, and psychology describing the latest empirical, theoretical, and normative research on the application of behavioral economics—that explores the implications of non-rational behavior—to tax and government expenditure programs. One of the main goals was to begin to sculpt an agenda for this nascent field by relating the research to a set of key questions. The research ranged in approach from theoretical investigations to field experiments to laboratory experiments to econometric analyses. The conference discussions were highly interactive and highlighted the advantage of an interdisciplinary approach to this question.

In 2005, *James Hines* and *Joel Slemrod* of the Office of Tax Policy Research, along with *Alan Auerbach*, of the Burch Center for Tax Policy and Public Finance at the University of California, Berkeley, will sponsor a conference entitled *Taxing Corporate Income in the 21st Century*. Leading scholars will be commissioned to study the economic effects of taxation and the interrelationship among accounting, governance, and taxation issues. Their findings will be presented at an open conference and the project results will be published in a conference volume.

**MEMBER NEWS**

“*Eugene Steuerle* is one of Washington’s ranking policy wonks—a term used here with respect. He’s forgotten more about taxes in the last 15 seconds than most of us will ever know. He arrived in Washington in 1974, worked for years at the Treasury and moved in 1989 to the Urban Institute, a think tank. Steuerle has just written a book, ‘Contemporary U.S. Tax Policy’, that ought to be studied by every member of Congress and, more important, addresses the insistent question: why is the federal tax system such a mess?” (Robert J. Samuelson, *The Price of Democracy, Newsweek*, May 17, 2004)

**NTA AWARDS**


**NATIONAL TAX JOURNAL JUNE 2004**

**PART 1**

- Interstate Competition and State Lottery Revenues—*Mehmet Serkan Tosun* and *Mark Skidmore*
- Are All Lotteries Regressive? Evidence from the Powerball—*Emily Oster*
- An Empirical Examination of the Impact of College Financial Aid on Family Savings—*James Monks*
- Audit Selection and Firm Compliance with a Broad-based Sales Tax—*James Alm, Calvin Blackwell and Michael McKee*
- Taxation and Risk-Taking with Multiple Tax Rates—*David A. Weisbach*
- *Morris Beck Paper*: The Institutions of Federalism: Toward an Analytical Framework—*David E. Wildasin*

**PART 2 - SPECIAL ISSUE: TAX INCENTIVES AND SAVING**

- Who Benefits from the Saving Incentives? Income, Educational Expectations and the Value of the 529 and Coverdell—*Susan Dynarski*
- Employee Stock Purchase Plans—*Gary V. Engelhardt* and *Brigitte C. Madrian*
- The Alternative Minimum Tax and Effective Marginal Tax Rates—*Daniel Feenberg* and *James M. Poterba*
- Estate and Gift Tax Incentives and Inter Vivos Giving—*David Joulfaian* and *Kathleen McGarry*
- Top Wealth Shares in the United States, 1916-2000: Evidence from Estate Tax Returns—*Wojciech Kopczuk* and *Emmanuel Saez*
- Valuing Assets in Retirement Saving Accounts—*James M. Poterba*

**WELCOME NEW MEMBERS**

*Luigi Bernardi*, University of Pavia, Italy
CONGRESSIONAL BUDGET OFFICE

Vacancy Announcement 04-07 Revenue Estimator/Tax Analysis Division

The Tax Analysis Division is seeking an economic analyst who will: (1) develop baseline budget estimates and estimate revenue gains and losses from legislative proposals; and (2) conduct empirical research on federal tax policy issues and short-term analyses of current legislative proposals, and prepare CBO studies.

Qualifications: At least a Master’s degree in economics, public policy, or a related field; a strong economic and quantitative background; experience performing quantitative analysis in economic, tax, or closely related fields, excellent communication and interpersonal skills; ability to meet deadlines; and interest in the congressional budget process.

Salary and Benefits: Salaries are competitive and will be commensurate with experience, education, and other qualifications. CBO offers an excellent benefits package and an attractive work environment.

How to Apply: Refer to Vacancy Announcement 04-07. E-mail to jobs@cbo.gov a cover letter, resume, salary history, unofficial academic transcripts (recent graduates), 2 references, and a brief writing sample. Or FAX application to (202) 755-1100 or 225-7539. Contact: Nancy A. Fahey, phone 202-226-2628 (Phone). For more information, please see www.cbo.gov.

NEW YORK CITY OFFICE OF MANAGEMENT AND BUDGET/DEPUTY DIRECTOR

The New York City Office of Management and Budget (OMB) seeks a deputy director to lead its work: (1) forecasting economic activity; (2) predicting the city’s tax revenues; and (3) analyzing economic development strategies and policies. For additional information, please see www.omb.nyc.gov.

The general challenge is to maintain and improve the timeliness, accuracy, and value added effectiveness of OMB’s economic activity and revenue forecasts, policy recommendations, and economic development analyses. As a senior
OMB officer, she or he must also add expert management and planning capability to OMB’s general financial and budgetary functions.

**Qualifications:** Ph.D level technical expertise, substantial experience (at least 10 years) in municipal financial projections and analysis, people-oriented leadership skills, unquestioned integrity, and clear enthusiasm for this assignment.

**Salary and Benefits:** Salary (roughly $140,000) and benefits will be competitive within OMB. New York City residency is required within 90 days of appointment.

**How to Apply:** Send inquiries, referrals, and resumes (electronic submission encouraged), with a cover letter addressing the future of the OMB and including professional references, to: Liz Vago, Internal Box 2819, Isaacson, Miller, 334 Boylston Street, Suite 500, Boston, MA 02116 Phone: 978-744-6528 (Phone) - 978-744-6528/617-262-6509 (FAX) - lvago@imsearch.com

**THE TAX FOUNDATION/ CHIEF ECONOMIST**
The chief economist, who reports to the president, leads the Tax Foundation’s economic team and oversees a research program that encompasses state and local, federal, and international tax policy, leads development of models, databases, technical capabilities and publications, serves as the Foundation’s lead policy voice to the media, public, and elected officials.

**Qualifications:** Preferably 7-10 years in the public policy field in a think tank, Congress, or the Executive Branch; graduate degree (MA-Ph.D.); broad knowledge of individual and corporate tax policy; strong body of public policy and academic publications; solid quantitative, database, and modeling skills; ability to lead a team of in-house economists and manage adjunct scholars; and experience in interacting with the media and in public speaking.

**Salary:** Competitive and commensurate with experience.

**How to Apply:** Please contact: Scott Hodge, President, (202) 464-5103 or shodge@taxfoundation.org.

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