

NTA NETWORK

MARCH 2010

PRESIDENT'S MESSAGE

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PRESIDENT'S MESSAGE

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Dear NTA Members -

In this, my first Presidential Message for the NTA Network, I must state at the outset that I am extremely honored to have been selected to serve as President of the National Tax Association and to have the opportunity to work with our outstanding board and staff on a number of projects of interest to our association. I am pleased to share some thoughts here with our membership, recognize the several contributions to our association from many of you and take a brief look back and forward regarding the activities of our association.

Association News

On behalf of the NTA, I would first like to thank Jim Poterba, our outgoing President, for the truly outstanding contributions he has made to our association, both during his presidential tenure and as Vice President and member of the Executive Committee. This work, usually behind the scenes, is seldom appreciated but very much deserves to receive greater recognition. Jim organized the transition of the editorship of the *National Tax Journal* from Northwestern University to Rice University, put in place a process to select a new co-editor, Bill Gentry, to work with George Zodrow after Therese McGuire stepped down from that role, and helped to recruit editorial and office support at Rice. He also helped to organize as well as host last year's extremely successful Spring Symposium in DC and our annual conference in Denver (more below), took the lead in establishing a professional and disciplined approach to all board activities, spearheaded the establishment of updated governance procedures for the NTA in light of new IRS requirements for tax-exempt organizations, engaged board members in contributing to our association, and was always available to offer his advice, a practice that has continued in his support of me during my current term. In short, he has been an inspirational leader for the NTA, and the association has benefited tremendously from his leadership.

I would also like to recognize others who have contributed significantly to the NTA. Six members of our board concluded their three-year term in 2009. They are John Diamond of Rice University, Bruce Johnson of the Utah State Tax Commission, LeAnn Luna of the University of Tennessee, Roberta Mann of the University of Oregon, Edward Maydew of the University of North Carolina, and advisory member Nathan Anderson of the University of Illinois at Chicago. Further, Dick Dye of the University of Illinois at Chicago, our Treasurer, also decided to step down last year after many years of service in that position. The contributions of Dick and the retiring board members have been a real benefit to all of us, and deserve our thanks for their work.

The board also established a fund-raising committee that began its work late in 2008 to seek funds to support the activities of our association. Ken Simonson of the Association of General Contractors is the current chair of this committee. The other committee members are Pete Brady of the Investment Company Institute, Michelle Hanlon of MIT and Janet McCubbin of AARP, all from the NTA board, and long-time NTA member Bob Weinberger, recently retired from H&R Block. Since its inception, the committee, with support from Jim Poterba, has raised about \$24,000 in contributions and future pledges to help defray the expenses of running our association and keep down the costs of our annual conferences, and the effort is continuing. This is often thankless work, but many thanks are due to this group for their excellent work in supporting our association during these challenging economic times.

Board member Laura Kalambokidis of the University of Minnesota also merits recognition for undertaking surveys of attendees at our annual conferences for the past two years. Laura's survey of the 2008 Philadelphia conference indicated overwhelming support for the board's decision to switch to PowerPoint presentations at our annual

conferences, starting with the Denver conference. Her report on the survey for the Denver conference appears in this issue of the NTA Network.

I would also like to welcome the new officers and board members of our association. Len Burman, now at Syracuse University, our First Vice President, will succeed me as President in November, and Matt Murray of the University of Tennessee is our Second Vice President and follows Len in the line of presidential succession. Eric Toder of the Urban Institute was elected to assume the responsibilities of Treasurer. Five new board members were elected last November for a three year term. They are: Donald Bruce of University of Tennessee, Dhammika Dharmapala of the University of Illinois at Urbana-Champaign, Michelle Hanlon of MIT, Leandra Lederman of Indiana University, and George Yin of the University of Virginia. Jim Eads, Executive Director of the Federation of Tax Administrators, has been elected to the board as an Advisory Member. I thank them all for their willingness to serve our association. We have a great board, bringing a lot of energy and enthusiasm to our association and already participating actively in planning sessions for our next annual conference in Chicago this coming November.

Looking forward, I see an ever greater need for the expertise our membership has to offer. The new administration has provided tax analysts and practitioners with an exponentially expanding array of opportunities to ply our trade – from health care reform to taxation of financial institutions to prospects for further tax restructuring. We hope to contribute to the legislative debates and post-legislation analyses in our forthcoming programs – the Spring Symposium in May and our next research conference in Chicago, of which more below. Now, a bit of a look back on the past year.

The 2009 Annual Conference in Denver

By all accounts, the 102nd Annual Conference of the NTA held in Denver this past November, by virtue of location, facilities and quality of sessions, was among the most successful and most enjoyable meeting conducted by our association. We all owe an enormous debt of gratitude to the two Program Chairs: Rosanne Altshuler of the Urban-Brookings Tax Policy Center and Hilary Hoynes of the University of California, Davis. The hours they spent in preparation, organizing, reviewing and selecting papers, forming sessions, re-forming sessions, soliciting participants, scheduling, re-scheduling and on and on (in addition to their day jobs) were heroic, but the results truly reflected their efforts. Rosanne and Hilary were assisted by a program committee of over 45 members of the association and the NTA board as well as by Jonathan Rork of Georgia State, who organized the student presentations.

The program consisted of 48 separate sessions, three of which were plenary sessions: a panel on the fiscal outlook, the annual meeting with Jim Poterba's presidential address, and the Holland Award presentation to Peter Mieszkowski. The Holland award, named for the late Daniel Holland, the long-time editor of the *National Tax Journal*, is the association's highest award given for lifetime achievement in public finance research. Peter follows a long tradition of path-breaking public finance economists who have been so honored.

The concurrent sessions were five or six to a time slot, generally with a panel discussion as one of the sessions. The topics encompassed the broad range of interests of our membership, covering issues domestic and international, sectoral and macro, equity and efficiency, institutions and theory, the practical and the fanciful, and everything in between. New topics not seen much in years past, such as fiscal sustainability and behavioral economics, were presented along with hardy perennials, such as property taxation and the effects of tax incentives. Value added taxation seemed to receive more attention (a harbinger of things to come?) as did the role of taxation in energy, environmental and health policy as might be expected. All told, a rich menu of alternatives for the 289 attendees of the conference. For those who are interested, the program is available on the NTA website.

In addition to the formal sessions, the program had two luncheon speakers, the first on Thursday was Mark Wolfson of Stanford University and Oak Hill Capital Partners who focused on retirement saving and financial opportunities. We were all advised to take advantage of the opportunity to convert our standard IRAs into Roth IRAs in 2010, pay the one-time, up-front tax due on the conversion and enjoy tax-free returns forever more. The second luncheon talk, on Friday, was held in a beautiful dining room high up in the mile-high city, where even the wonderful mountain views did not distract the audience from the excellent address by Alan Krueger, Chief Economist of the U.S. Treasury Department and on leave from Princeton University. Alan talked about the new Build America Bonds, which are taxable bonds issued by state and local governments with a subsidy provided from the U.S. Treasury. The depth of the subsidy affords a lower net cost to the issuer while broadening the market for financing state and local infrastructure to a wider array of lenders that do not benefit from the tax-exempt status of traditional tax-exempt municipals. (On a personal note, at that point in the conference I really felt my age, recalling a paper I co-authored in the *National Tax Journal* on the taxable bond option almost 40 years ago.)

At this same luncheon, George Zodrow was honored as the recipient of the Steven Gold award, conferred annually in Steve's name to an economist contributing most to state and local tax policy and research. The presentation of the award cycles among the NTA, the Federation of Tax Administrators (FTA) and the Association for Public Policy Analysis and Management. It is a testament to George's broad range of capabilities that his research and

policy contributions have continued unabated during his co-editorship of the *National Tax Journal*. Further, in this honorary/NTJ vein, Jim Poterba presented Therese McGuire a well deserved gift of appreciation from the association for her seven years of service as editor of the *National Tax Journal*. Due to Therese's efforts, the NTJ has enhanced its position among the premier public finance journals of our profession.

As noted earlier, Laura Kalambokidis presents the results of her survey of the Denver conference elsewhere in this issue.

Among the other activities of the association last year, a few should be mentioned here. The NTA co-sponsored with the Federal Reserve Bank of Chicago and the National Association of State Budget Officers a Conference in Chicago in May on the topic: "Assessing the State and Local Sector: Where Will the Money Come From?" Also, under the leadership of Ranjana Madhusudhan of the New Jersey Treasury Department and a former president of the NTA, the association continued its cooperation with the Federation of Tax Administrators with our members participating in FTA programs and conferences. In addition, the 39th annual Wichita program on "Appraisal for Ad Valorem Taxation" was held in July of last year.

Board meeting, November 2009

The annual research conference and the Spring Symposium also provide the opportunity for the semi-annual meetings of the NTA Officers and Board of Directors, and November was my first opportunity to chair the board meeting. Our agenda was over-full, but a few items are worthy of mention. First, Karl Scholz of the University of Wisconsin and Wojciech Kopczuk of Columbia University were introduced to the board (the former by proxy and the latter in person) as the Chairs of the 2010 Annual Conference to be held in Chicago in November of this year. I am very grateful to Karl and Wojciech for agreeing to take on this task, and the membership will be extremely well served by their efforts. I am looking forward to the Chicago conference with great anticipation.

Also, despite the economic downturn and the corresponding decline in the value of financial assets held by the NTA, I am able to report that the financial position of the association is in reasonably good shape. We have benefited, as reported in earlier issues of this newsletter, from a substantial contribution made by H&R Block to the NTA as the result of a court settlement as well as from several other initiatives to bolster our financial position. These include the efforts of the fund-raising committee as reported above and joint sponsorship of activities with other organizations to help cover our cost of operations. This year's Spring Symposium, as noted below, is jointly sponsored with the American Tax Policy Institute, a non-profit organization of lawyers and economists interested in promoting research and debate on important tax policy issues.

Upcoming Meetings

The next event on the NTA calendar is the 40th Annual Spring Symposium and the 8th Annual State-Local Tax Program scheduled for May 13-14 in Washington, DC. The final program has just been sent out to our membership and will be posted on the NTA website. A separate note on the Symposium appears elsewhere in this issue, but at the risk of some repetition I would like to acknowledge the superb job performed by Alan Viard of the American Enterprise Institute in chairing the program committee and organizing the entire program and the exceptional level of support provided by Vicki Perry of the IMF and Dennis Zimmerman of the American Tax Policy Institute, both of whom are committee members representing the ATPI which is jointly sponsoring the program with the NTA this year.

Other members of the program committee, who organized individual sessions, are Kimberly Clausing of Reed College, Dharmika Dharmapala of the University of Illinois at Urbana-Champaign, Harvey Rosen of Princeton University, Joel Slemrod of the University of Michigan, and Gene Steuerle of the Urban Institute. We thank them in advance for what we expect to be an extremely stimulating program. As a late-breaking news item, Congressman Chris Van Hollen, representative from Maryland's 8th congressional district and member of the House Ways and Means Committee, will be the luncheon speaker on Thursday, May 13.

The Symposium will be followed by the 8th Annual State-Local Tax Program organized by Don Boyd of the Rockefeller Institute of Government at SUNY Albany assisted by Ranjana Madhusudhan. We thank them both for an outstanding program. Speaking at the luncheon on Friday, May 14 to kick off the program will be Lieutenant Governor of the State of New York, Richard Ravitch, reputed to be a colorful and interesting speaker.

As noted, the 103rd Annual Conference of the NTA will be held in Chicago on November 18-20 with Karl Scholz and Wojciech Kopczuk serving as program chairs. They have issued a call for papers, posted on the NTA website, with a due date of May 3. Please submit your materials if you are interested in presenting. The program committee is being formed and Karl and Wojciech is moving ahead quickly. Doug Elmendorf, Director of the Congressional Budget Office, has agreed to be one of the luncheon speakers, and we are working with the Chicago Federal Reserve Bank to sponsor one of the conference receptions.

I encourage all of you to come to Washington in the spring and Chicago in the fall along with your friends and colleagues to participate in and enjoy what will be two exceptional programs.

-Harvey Galper

NTA Honors Two Professors from Rice University at the 2009 Annual Conference on Taxation

Congratulations to this year's Dan Holland Medal winner,
Peter Mieszkowski!

Each year, one of the most popular sessions at the annual conference on taxation is the presentation of the Daniel M. Holland medal, a general session recognizing a scholar's outstanding contributions to the study and practice of public finance. The session is extremely popular, as the review of the recipient's body of work generally provides attendees with a quick refresher course in key areas of public finance. A committee of NTA members recommends the winner, and the Board of Directors ratifies the selection. This year's committee was chaired by James Hines of Michigan University, who also organized and spoke at the award session. Jan Brueckner and George Zodrow were also on the panel, which was moderated by John Diamond.

Peter Mieszkowski is the Allyn R. and Gladys M. Cline Professor Emeritus of Economics, Rice University, and Rice Scholar, Tax and Expenditure Policy Program at the James A. Baker III Institute for Public Policy, Rice University. He enriched our understanding of the economic effects and distributional impacts of a number of different taxes, largely through careful application of general equilibrium analysis to the analysis of the incidence of the corporate income tax, local property taxes, and consumption taxes.

His paper developing the "new view" of the property tax, which argues that the national incidence of the system of property taxes is a "profits tax" on capital owners, while the local or "excise tax" effects are borne by local consumers or factor owners, is one of the classics of public finance. Similarly, his work on the incidence of taxes on capital in regional models and his research on interjurisdictional tax competition was pathbreaking. Peter's contributions have extended beyond analysis to the effects of fiscal policies and land use controls on urban development patterns, theoretical and empirical analyses of housing markets, the effects of taxation on labor markets, the distributional impacts of unionization, and the effects

of tax reform in transitional economies, particularly in his native Poland.

Congratulations, also, to **George Zodrow**, recipient of the 2009 Steven D. Gold award for significant contributions to state and local fiscal policy,

This award is given to professionals whose work spans the interests of scholars, practitioners, and advocates in the area of state and local fiscal policy. The award is rotated annually among the National Tax Association, the Association for Public Policy Analysis and Management, and the National Council of State Legislators.

George Zodrow holds the Allyn R. and Gladys M. Cline Chair of Economics, Rice University. He is also a Research Fellow at the Center for Business Taxation, Oxford University, and Rice Scholar, Tax and Expenditure Public Policy Program at the James A. Baker Institute for Public Policy, Rice University. In addition to being among the leading academic experts in all areas of state and local taxation, George has applied this knowledge in the design of tax policy in the State of Texas as well as advising at the national level domestically and abroad.

Dorey and George Zodrow, Peter and Gretchen Mieszkowski



How Did You Like the 2009 NTA Conference?

For the second consecutive year, the NTA board surveyed annual conference attendees to evaluate the success of the conference. This year the board chose to also survey NTA members who did *not* attend the conference to learn what influenced that decision. The information gathered from the survey is already influencing the planning for future NTA events.

In early 2010, we emailed a link to an online survey to a total of 1,123 United States-based NTA members and conference attendees. After one month, 71 of the 280 conference attendees and 46 non-attendees had completed the survey, for a response rate of 25% of attendees, 5% of non-attendees, and an overall response rate of 10%.

The survey included 18 questions, with the answer to the first (“Did you attend the 102nd Annual Conference of the National Tax Association?”) directing respondents to separate sets of questions for attendees and non-attendees. Both groups were asked about themselves and their general preferences for the NTA conference. Attendees were also asked to evaluate the 2009 conference. Two open-ended questions asked for additional comments on the 2009 conference and suggestions for the 2010 conference. We report the most salient results from the survey below. (See summary tables on the next page.)

To learn about the respondents, the survey asked about professional fields, employers, and attendance at previous NTA annual conferences. A large majority of respondents (72%) named economics as their primary professional field, with fewer than ten respondents each naming accounting, public affairs, and law.

Most respondents (65%) reported being employed by a college or university, with the next largest employers being the federal government (12%), state and local government (8%), and nonprofit organizations (5.6%). A few respondents each chose student, private businesses, self-employed, and “other.”

Although only 3% of respondents who attended the conference were from state and local government, that share was 17% for non-attendee respondents. The number of responses is too low to draw strong conclusions, but this result could point to travel limitations for state and local government employees, particularly during fiscally stressful years. Non-attendee respondents were fairly evenly distributed among those who attended in 2008, last attended 2-5 years ago, last attended more than 5 years ago, or have never attended the conference. For about 15% of attendee respondents, 2009 marked their first NTA conference.

The annual conference offers attendees a variety of opportunities, and the board wanted to know how important those reasons are to both those who attend the conference and those who do not. We asked respondents to rate several opportunities provided by the conference on a five-point Likert scale, ranging from unimportant (1) to very important (5). Over all respondents, the highest rated opportunities (with their average ratings reported in parentheses) were: meeting and talking with people with similar research interests (4.38), catching up on the latest research (4.31), and getting feedback on and exposure for my own research (4.04). Close behind were: reconnecting with friends and colleagues (3.81), and learning things that I can use in my job (3.76). The relative rankings varied little between attendees and non-attendees.

In a given year, a number of variables can influence the decision to attend the annual conference, and we asked conference attendees about those variables. Effectively tied for the most important consideration in the decision (using the same five-point scale) was “presentations on the preliminary program that are closely linked to my interests” (3.76) and “having a paper on the program” (3.75). Attesting to the influence of the preliminary program, a close second place was “presentations on the preliminary program that I expect will be of high quality” (3.62).

We also asked respondents who did *not* attend the conference about their deciding factors. Not being on the conference program appears to dominate the decision not to attend the NTA conference. The two most important considerations for non-attendees (using the same five-point scale) was “not having a paper on the program” (3.08) and “not being on the program as a discussant or moderator” (2.79). Third was “travel and hotel cost” (2.49). For non-attendees, the preliminary program was a much less important influencer than for attendees. Non-attendees rated both of the preliminary program factors between “not important” and “of little importance.”

Non-attendee respondents were asked to share any other information about their decision not to attend the conference. Most of those who shared additional information said that the dates of the conference conflicted with their other obligations.

We asked respondents who attended the 2009 Annual Conference to rate aspects of the conference program on a five-point Likert scale, ranging from very poor (1) to excellent (5). The highest rated program elements (with their average rating listed in parentheses) were: the Holland Medal session (4.39), the concurrent sessions (4.34), and the Thursday general session (“Dealing with the Fiscal Outlook”) (4.28).

We also asked attendee respondents to rate the conference facilities on the same five-point scale. With a rating of four translating to “good,” effectively all facilities were rated between good and excellent. The 2009 conference marked the first year the NTA provided LCD projectors for presenters, earning “audio-visual/presentation technology” the highest ranking among facilities (4.42).

When asked for additional comments about the 2009 conference, several respondents applauded the use of LCD projectors.

In planning the conference program, there is always a trade-off among the goals of including the largest number of high-quality papers possible, ensuring adequate time for presentations and discussion, and incorporating discussion panels. To help with program planning, we asked conference attendees about the mix of four-paper, three-paper, and panel discussion sessions. A majority of respondents (59%) thought the mix of sessions at the 2009 conference was “about right.” 32% would prefer more three-paper sessions, and 25% would prefer more four-paper sessions.

Finally, among the few respondents who shared suggestions for the 2010 conference, keeping costs down for attendees was the most common suggestion.

-Laura Kalambokidis

How Did You Like the 2009 NTA Conference?

Summary Responses

The annual conference offers attendees a number of different opportunities. How important are the following conference opportunities to you?

Answer Options	Did attend		Did not attend		All respondents	
	Rating Average	Response Count	Rating Average	Response Count	Rating Average	Response Count
meeting and talking with people with similar research interests	4.55	66	4.10	42	4.38	108
catching up on the latest research	4.41	66	4.15	41	4.31	107
getting feedback on and exposure for my own research	4.15	66	3.86	42	4.04	108
reconnecting with friends and colleagues	3.92	64	3.63	40	3.81	104
learning things that I can use in my job	3.74	66	3.79	39	3.76	105
visiting an appealing location	2.78	64	2.68	40	2.74	104
meeting with potential employers	2.12	66	1.69	39	1.96	105
meeting with potential employees	1.88	66	1.79	38	1.85	104
gathering information and ideas for media stories	1.27	66	1.54	37	1.37	103
Other (please specify)		1	1	1		2
<i>answered question</i>		66		42		108

This year, how important were the following in your decision to attend the annual conference?

Answer Options	Rating Average	Response Count
presentations on the preliminary program that are closely linked to my interests	3.76	62
having a paper on the program	3.75	65
presentations on the preliminary program that I expect will be of high quality	3.62	63
being on the program as a discussant or moderator	2.75	61
location of the conference	2.64	64
travel and hotel cost	2.60	63
conference registration fee	2.38	63
Other (please specify)		1
<i>answered question</i>		65



This year, how important were the following in your decision *not* to attend the annual conference?

Answer Options	Rating Average	Response Count
not having a paper on the program	3.08	39
not being on the program as a discussant or moderator	2.79	38
travel and hotel cost	2.49	39
location of the conference	2.28	39
conference registration fee	2.22	37
not enough presentations on the preliminary program that were closely linked to my interests	1.97	36
not enough presentations on the preliminary program that I expected would be of high quality	1.69	35
Other (please specify)		9
<i>answered question</i>		41



Spring Symposium: New Partnership with ATPI

The 40th annual Spring Symposium of the National Tax Association and the State-Local Program will be held on Thursday-Friday, May 13-14, 2010, at the Holiday Inn Capitol in Washington, D.C. NTA is pleased to announce that this year's conference is being held in association with the American Tax Policy Institute (ATPI). ATPI was founded in 1989 by a group of leading tax practitioners and academics to promote non-partisan scholarly analysis of federal, state and local tax policy issues by supporting cutting-edge scholarship in law, accounting, and economics. NTA welcomes ATPI's involvement as an opportunity to broaden both the scope of this year's program and its audience.

The theme of the program, organized by a committee chaired by Alan Viard of the American Enterprise Institute and consisting of both NTA and ATPI members, is "Tax Policy in a Time of Gridlock." The symposium begins on Thursday morning and concludes at noon on Friday. Thursday's program includes a panel discussion of tax and budget issues by four prominent economists and sessions discussing the implications of behavioral economics for public finance, health care reform, and the taxation of firms in a global economy. Friday morning's program includes sessions on lower-income taxpayers and taxation of the financial sector in a post-crisis world.

The State-Local Program, organized by Donald Boyd of the Rockefeller Institute, begins at lunch on Friday. It will address issues relating to Fiscal Sustainability and Fiscal Institutions.

Please try to join your NTA colleagues for what promises to be a stimulating and informative set of meetings. The NTA has secured a limited number of rooms at the Holiday Inn; the reservation deadline is April 14th. Please register for the conference by April 16.



2010 NATIONAL TAX ASSOCIATION

40th Annual Competition for Outstanding Doctoral Dissertations in Government Finance and Taxation

All graduate students at accredited U.S. and Canadian Institutions and individuals who will receive the doctoral degree or its equivalent after July 1, 2009, and before June 1, 2010, are eligible for the awards. **The deadline for submission is June 30, 2010.**

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

Entries will be judged by a panel of experts on the basis of originality, clarity of exposition, and significance of the analysis for scholars and practitioners of government finance.

The winner 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. The winners will be announced in September 2010.

The awards will be presented at the **103rd** Annual Conference on Taxation in Chicago, Illinois, November 18-20, 2010. Papers based on the dissertations are delivered at a special session - Frontiers of Public Finance - and are published in the Conference Proceedings.

All submissions must be accompanied by an entry application, nomination form, and formal letter of nomination from the chair of the doctoral dissertation committee certifying the date of its acceptance and the specific qualities that warrant its nomination. These are available from the National Tax Association web site at <http://www.ntanet.org>, or contact NTA at natltax@aol.com or 202-737-3325.

Entry and nomination forms, nomination letters, and dissertations should be sent to:
Dissertation Awards
National Tax Association
725 15th Street NW Suite 600
Washington DC 20005-2109

Call for Papers

See the NTA website for a call for papers for: the 103rd Conference on Taxation, deadline May 3, 2010. Graduate students should look for the special poster session.

Recent Writings

<http://www.taxpolicycenter.org/publications/url.cfm?ID=412018>

Rosanne Altshuler, Katherine Lim, and Robertson Williams, "Desperately Seeking Revenue," Tax Policy Center, Washington, D.C., 2010

<http://www.aei.org/docLib/Biggs-WP-164.pdf>

Andrew G. Biggs, "An Options Pricing Method for Calculating the Market Price of Public Sector Pension Liabilities," American Enterprise Institute Working Paper 164, February 26, 2010

<http://www.frbsf.org/publications/economics/papers/2009/wp09-29bk.pdf>

Robert S. Chirinko and Daniel J. Wilson, "Can Lower Tax Rates Be Bought? Business Rent-Seeking and Tax Competition among U.S. States," Federal Reserve Bank of San Francisco, Working Paper 2009-29, December 2009

http://www.levy.org/pubs/Thought_Action.pdf

James K. Galbraith, "Who Are these Economists, Anyway?" *The NEA Higher Education Journal Thought and Action*, Fall 2009, pp 85-97

<http://research.stlouisfed.org/wp/2009/2009-027.pdf>

Thomas A. Garrett and Michael R. Pakko, "Casino Revenue and the Illinois Smoking Ban," Federal Reserve Bank of St. Louis, Working Paper 2009-027A, June 2009

<http://www.nber.org/papers/w15612>

Austan Goolsbee, Michael Lovenheim, and Joel B. Slemrod, "Playing with Fire: Cigarettes, Taxes and Competition from the Internet," National Bureau of Economic Research, Working Paper 15612, Cambridge, MA, December 2009

<http://www.nber.org/papers/w15787>

Gary B. Gorton, "Questions and Answers about the Financial Crisis," National Bureau of Economic Research Working Paper 15787, Cambridge, MA February 2010

<http://www.federalreserve.gov/pubs/feds/2010/201004/201004abs.html>

Hui Shan and David Powell, "Income Taxes, Compensating Differentials, and Occupational Choice: How Taxes Distort the Wage-Amenity Decision," Finance and Economic Discussion Series, Divisions of Research and Statistics and Monetary Affairs, Federal Reserve Board, Washington, D.C., 2010-04

JOB OPENINGS

See the NTA website for recent listings of jobs in taxation:

<http://www.ntanet.org/>

Health Reform Basics

<http://www.cbo.gov/doc.cfm?index=11379>

Congressional Budget Office, "Cost Estimate for the amendment in the nature of a substitute for H.R. 4872 (Final Health Care Legislation), incorporating a proposed managers' amendment made public on March 20, 2010," March 20, 2010

<http://www.ict.gov/publications.html?func=startdown&id=3672>

Joint Committee on Taxation, "Estimated Revenue Effects of the amendment in the nature of a substitute for H.R. 4872, the "Reconciliation Act of 2010," as amended, in combination with the revenue effects of H.R. 3590, the "Patient Protection and Affordable Health Care Act," as passed by the Senate, and scheduled for consideration by the House Committee on Rules on March 20, 2010," JCX-17-10, March 20, 2010

<http://www.ict.gov/publications.html?func=startdown&id=3673>

Joint Committee on Taxation, "Technical Explanation of the Revenue Provisions of the 'Reconciliation Act of 2010,' as amended, in combination with the 'Patient Protection and Affordable Care Act,'" JCX-18-10, March 21, 2010

In Memoriam

C. Lowell Harriss

8/2/1912 – 12/14/2009



Professor of Economics, Columbia University

1938-1981

Welcome New Members

Agrawal, David, University of Michigan, Ann Arbor, MI
Barbe, Andre, Rice University, Houston, TX
Besanko, David, Northwestern University, Chicago, IL
Blank, Joshua, New York University, New York, NY
Brennan, Thomas, Northwestern University, Chicago, IL
Campbell, Andrea, Massachusetts Institute of Technology, Cambridge, MA
Carey, Marc, Colorado Legislative Council, Denver, CO
Cashin, David, University of Michigan, Ann Arbor, MI
Clemens, Jeffery, Harvard University, Cambridge, MA
Davis, Tyler, Oregon Department of Revenue, Salem OR
Downes, Maureen, Portland, OR
Fischer, Carolyn, Resources for the Future, Washington, DC
Fleishman, Gary, University of Wyoming, Cheyenne, WY
Franco, Daniele, Banca D'Italia, Rome, Italy
Friedheim, Amy, Washington, DC
Friedson, Andrew, Syracuse University, Syracuse, NY
Gamage, David, University of California, Berkeley
Gerson, Philip, International Monetary Fund, Washington, DC
Gideon, Michael, University of Michigan, Ann Arbor, MI
Gonzalez, David, Fair Tax Resolutions, Inc. Corona, CA
Green, Richard, University of Southern California
Hansen, Mads Lundby, Center for Policy Studies, Germany
Hatfield, John, Stanford University, Stanford, CA
Harris, Benjamin, Brookings Institution and ax Policy Center, Washington, DC
Hirayuki, Yashio, Kyoto Sangyo University, Seoul, Korea
Hughes, Jonathan, University of Colorado, Boulder, CO
Jacobsen, Mark, University of California, San Diego
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