

NTA NETWORK

OCTOBER 2012

PRESIDENT'S MESSAGE

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Dear NTA Members –

This newsletter comes out a little later than planned because of disruptions due to Hurricane Sandy. I hope that all of you came safely through that event, with a minimum of property damage. It seems likely that many of our members will be involved in policy planning for recovery and prevention of future damages in the even of future such weather events.

Public economics is certainly a hot topic these days. The fiscal health of central and subnational governments around the world has brought our work unparalleled attention. Our membership has been instrumental in paving the road to good policy both through research and through interaction with the public and policymakers in the U.S. and abroad. Most people have now heard something about the fiscal cliff and have more than a small clue about the consequences of inaction. The credit for this awareness goes in part to people like you. The presidential election has elevated debate over the size and scope of government to the forefront of political discourse. One probably has to go back to the Carter-Reagan contest to find an election where the size of the state was such an important piece of the political landscape. This, too, is a topic that is at the core of what we study and teach.

Our brethren in the field have become familiar voices and faces with the media. Have you recently listened to the radio and heard the familiar voices of people like Len Burman, Eric Toder and Joel Slemrod? A select few have received kudos for their efforts and accomplishments and we should all be proud. Amy Finkelstein received this year's Clark Medal in part for her work on health insurance markets. Raj Chetty won a prestigious MacArthur Fellow Award and is to

be commended for extending our research boundaries in the area of behavioral public finance. It is nice to see public economics elevated to center stage within the profession and in the realm of public policy.

The 105th Annual Conference on Taxation is fast approaching and I am looking forward to seeing you all in Providence for what promises to be another signature event of the National Tax Association. I would like to extend my thanks to Brian Knight (Brown University) and Mark Skidmore (Michigan State University), who are serving as co-chairs, along with the entire planning committee for their tireless efforts in arranging the conference. As someone who has helped organized NTA sessions in the past, I know only too well how much work goes into the development of a successful program. As participants and attendees we don't always see the important efforts that are undertaken behind the scenes to produce a successful conference. So when you get a chance, please extend your thanks to Brian, Mark and others for their hard work in developing a fine program.

Andrew Hanson (Marquette University) is once again taking charge of student programs at the annual conference. Harvey Rosen continues to coordinate the NTA's annual dissertation award committee which requires pouring over all of the submissions and making some difficult choices to isolate the winner and runners up. Harvey's committee also includes Janet Holtzblatt, Mark Showalter, Aaron Yelowitz and Alan Viard. Thanks to all of you for your hard work and contributions to the NTA.

The Annual Conference will kick things off with a panel discussion on finding a detour around the looming fiscal cliff, moderated by incoming NTA President Diane Lim

Rogers (Concord Coalition). Participating on the panel will be Alan Auerbach, Len Burman, Bill Gale and Gene Steuerle. Thursday's luncheon will feature Karl E. Case (Wellesley College) who is perhaps best known in popular media circles for his contributions to the S&P/Case-Shiller U.S. National Home Price Index. At our annual business meeting on Thursday afternoon, we will recognize important contributors to our highly respected *National Tax Journal* - the winners of the 2012 Musgrave prize for best *National Tax Journal* article, Richard V. Burkhauser, Jeff Larrimore, and Kosali I. Simon, and Referees of the year LeAnn Luna and Jonathan Rork. At the reception following the Annual Meeting on Thursday evening we will have an opportunity to extend recognition to David Sjoquist (Georgia State University) who is the 2012 winner of the Steven Gold Award. Those of you who know Dave and his contributions to state and local public finance can appreciate how deserving this award is.

Lawrence H. Summers (Harvard University)—who needs no introduction to our membership—will be our keynote speaker at Friday's luncheon. The Friday luncheon will also give us an opportunity to honor Amy Finkelstein (MIT) for her receipt of the prestigious 2012 John Bates Clark Medal. There will be a general session on Friday afternoon followed by a reception, both in honor of Joel Slemrod (University of Michigan) who is the recipient of the 2012 Holland Award. Joel has left an indelible mark on the profession and is very deserving of this award. Congratulations Dave and Joel!

The 42nd Annual Spring Symposium and 10th Annual State-Local Tax Program were grand successes again this spring. For those of you who do not follow this spring programming of the NTA, it includes a day and a half of research focused on federal tax and budget policy, followed by a one-half day exploration of topical issues in state and local taxation. If you want to get caught up on the latest research on federal tax policy and see what's hot in state and local taxation, this is the program to attend.

I had the pleasure of starting the federal program by moderating a vibrant discussion that included Lily Batchelder (Senate Committee on Finance), George Callas (House Committee on Ways and Means), Jason Furman (National Economic Council) and Doug Holtz-Eakin (American Action forum). Our lunch speaker for the day was the ever informative and entertaining Bruce Bartlett, who served as a tax policy expert in the Reagan Administration and recently published the book *The Benefit and the Burden: Tax Reform—Why We need It and What It Will Take*. Bruce gave a stimulating talk and engaged in a lively

Q&A session with the audience. We also took some time at lunch to honor our friend and colleague Dennis Zimmerman who is the recipient of the Davie-Davis Award for Public Service. I cannot imagine anyone more deserving of this award than Dennis!

The State-Local Program focused this year on the topic of competitiveness and what it means for state and local governments. As economists we generally preach the gospel of neutrality so this was a chance to see what competitiveness means in practice from a tax policy perspective. Jeff Chapman (Pew Center on the States) started the afternoon with a luncheon address that presented key findings from the recent Pew report on state tax incentives and economic development.

Thanks to Janet McCubbin (Department of Treasury) and team for pulling together the federal piece of the program and John Anderson (University of Nebraska) for developing the state-local tax program. Thanks also go to our sponsors, including the American Tax Policy Institute which helped co-sponsor the Spring Symposium. We had great attendance at the spring program and I urge you to consider attending next year.

I must say that I have enjoyed my tenure as NTA President. I would like to extend my thanks to Fred, Charmaine and Betty who together keep things running smoothly at the NTA offices and keep our programming and budgeting on track. Thanks also go to our past and future presidents, and our board members for their support and leadership. Pam Moomau deserves a special shout out for her work on producing the NTA Network. And thanks to Jennifer Gravelle-Stratton as well for helping to maintain the NTA's website. A final thank you goes to the membership of the NTA. This is a membership organization and in the end the credit for our success goes to the membership itself.

- Matthew Murray

Congratulations to Davie-Davis Winner Dennis Zimmerman Wins Davie-Davis Award

Dennis Zimmerman is the 2012 winner of the Davie-Davis award. Established in 2005 in memory of Bruce F. Davie and Albert J. Davis, the award honors NTA members who have served the public through the provision of expert analyses and objective advice on issues of taxation and government finance to elected officials, other policymakers, and the general public.

Dennis has been part of the tax policy community in Washington, D.C. since 1974, when he served as a Brookings Fellow in the Office of Tax Analysis in the U.S. Treasury Department. From 1978 to 2000, he provided public finance analysis to Members of Congress as an economist and specialist in public finance with the Congressional Research Service of the Library of Congress. His service to Congress continued with his move to the Congressional Budget Office in 2000. While his research agenda was often shaped by the national legislative agenda, the audience for his reports extended beyond Congress to the academic community. Since his retirement from the Congressional Budget Office, he has been a Project Director with the Tax Policy Institute, where his research continues to inform the broad tax policy community.

As with prior Davie-Davis award winners, Dennis's contribution to the public finance literature has extended into many different aspects of public policy. The starting point for his contributions has often been in the area of tax exempt bond finance of public and private activities, ranging from his 1991 book *The Private Use of Tax-Exempt Bonds: Controlling Public Subsidy of Private Activity* to several recent articles on the use of tax-exempt bonds in financing sports stadiums. Following the widespread reach of tax-exempt debt finance into many areas of governmental and non-profit activities has made Dennis an expert in hospital and education finance, tax exempt organizations, intergovernmental finance, and sports economics, among other areas.



Dennis Zimmerman receives Davie-Davis award from Matt Murray

Roberta Mann
and Dennis
Zimmerman



Feature speakers George Callas, Jason Furman, and Doug Holtz-Eakin

Public Economics Profile Elevated by Two Awards

Raj Chetty Named a MacArthur Fellow

Referred to colloquially as “genius grants,” 20 to 30 MacArthur Fellowships are awarded each year by the MacArthur Foundation to people “who have shown extraordinary originality and dedication in their creative pursuits and a marked capacity for self-direction. There are three criteria for selection of Fellows: exceptional creativity, promise of important future advances based on a track record of significant accomplishment, and potential for the fellowship to facilitate subsequent creative work.”

(<http://www.macfound.org/programs/fellows/strategy/>). This year, Raj Chetty, a professor of economics at Harvard University and director of the Lab for Economic Applications and Policy, is one of 23 MacArthur Fellows. Chetty is known in the tax policy community for his research on behavioral responses to tax policy, ranging from empirical studies of taxable income elasticities and dividend issuance to effects of taxation on labor supply and investment to an experimental analysis of tax salience. His research also includes investigations of education policy, teacher quality and earnings, and incentive effects of income support programs.

Amy Finkelstein Awarded John Bates Clark Medal

The American Economics Association awards the John Bates Clark medal “to that American economist under the age of forty who is judged to have made the most significant contribution to economic thought and knowledge.” (http://www.aeaweb.org/honors_awards/clark_medal.php). Originally a biennial award, since 2010, it has been awarded annually. Amy Finkelstein, Ford Professor of Economics at MIT, and co-Director of the Public Economics Program at the National Bureau of Economic Research, is the 2012 winner. Most of Finkelstein’s research has been in the area of health economics, particularly the influence of health insurance markets on health costs and health outcomes. She has shown that consideration of heterogeneity in risk preference along with risk type leads to differing implications for the role of public intervention in insurance markets. She used regional differences in pre-Medicare in insurance coverage for the elderly to examine the impacts of Medicare on health costs and treatment protocols, finding evidence that Medicare was responsible for both increased use of medical care by recipients and increased adoption of some costly procedures by doctors. Currently, Finkelstein is currently working with several co-authors on a study of the effects of Medicaid on health coverage and health status, taking advantage of a natural experiment offered by a Medicaid reform initiative in Oregon that provides increased access to Medicaid by lottery.

Finkelstein has also examined the impact of tax salience on tax rates, analyzing toll rate changes after the adoption of electronic toll collections.

Chetty and Finkelstein have recently collaborated on a literature review “focusing on recent work that has connected theory to evidence to make quantitative statements about welfare and optimal policy”: *Social Insurance: Connection Theory to Data*, NBER Working Paper No. 18433, October 2012.



Raj Chetty



Amy Finkelstein

Announcements

105th Annual Conference in Taxation

This year's Annual Conference in Taxation will meet in Providence, Rhode Island, November 14-16. In addition to the general business meeting, the exciting general session on "Cliffs, Walls, Explosions and Wrecks—Finding a Good Fiscal Detour," the Dan Holland award session honoring Joel Slemrod, and exciting lunch speakers described in the President's letter, there will be almost 50 concurrent sessions on November 14-16 where NTA members will be sharing recent research.

See the final program at:

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

Registration has been so vigorous that rooms in the conference hotel, the Providence Marriott Downtown Hotel, have been sold out. Arrangements for additional rooms have been made with an alternate hotel, the Renaissance Providence Downtown, just .03 miles away. You can make your reservations at 1-866-630-0704 or on-line at:

<http://www.marriott.com/hotels/travel/pvdbr?grouCode=ntxntxa&app=resvlink&fromDate=11/14/12&toDate=11/17/12>

New Reference Guide on State and Local Public Finance

The Oxford University *Handbook of State and Local Government Finance* by NTA members Bob Ebel and John Petersen has just been published. Designed as both an up-to-date general reference text as well as a supplemental reading for graduate students (and some upper level undergraduate courses), it provides an excellent course supplement to text books by NTA members, including John Anderson, Ron Fisher, John Mikesell, Sally Wallace, David Hyman and Joe Stiglitz. With a Foreword by Alice M. Rivlin, the Handbook contains 35 Chapters authored/ co-authored by 60 renowned scholars (almost all NTA). The book is presented in five sections: The Economic, Demographic and Institutional Framework, Impacts of the Great Recession on S/L budgets, Analyses of Direct Expenditure; Capital Spending, and Implications for Fiscal Federalism (1,032 pages). Listed by Oxford at \$140, NTA members will receive a 20% discount by using promotion code 31244 (and inform your library it may also use this code). The book is also available online through Amazon.com and B & N. You can use this link: www.oup.co/us/subscriptions/subscribe.

2012-2013 Board and Officer Nominees

President:	Diane Lim Rogers, Arlington, VA
1st Vice President:	James Nunns, Washington, DC
2nd Vice President:	Alan Auerbach, Berkeley, CA
Secretary:	Charmaine Wright, Washington, DC
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Elected Members:	Jon Bakija, Williamstown, MA Sarah Holden, Washington, DC Wojciech Kopczuk, New York, NY Andrew Samwick, Dartmouth, MA David Weisbach, Chicago, IL
Advisory Members:	David Brunori, Arlington, VA
One-Year Term	Elliott Dubin, Washington, DC Peter Fisher, Iowa City, IA Gale Garriott, Washington, DC Kevin Milligan, Vancouver, British Columbia



Bruce Bartlett at the Spring Symposium

Recent Writings – Tax Policy, the Fiscal Cliff, and Tax Reform in the News

Tax policy has taken center stage in the news lately, with the impending sunset after December 31, 2012 of a number of tax reductions primarily enacted in 2001 and 2003, and extended in 2010. On the one hand, there has been much concern about the economy going over a “fiscal cliff,” if the tax reductions are allowed to expire, reducing disposable income while increasing marginal tax rates on labor and capital.

The Congressional Budget Office provides a description of the fiscal cliff and its likely impact on the economy in:

<http://www.cbo.gov/publication/43262>

Congressional Budget Office, *Economic Effects of Reducing the Fiscal Restraint that is Scheduled to Occur in 2013*, May 22, 2012.

At the same time, there is widespread concern over the dangers of the growing federal government deficits that would occur if current tax rates and spending policies continue unchanged. These apparently contradictory concerns have engendered much interest in policies that would raise revenues while lowering marginal tax rates. The most well-known is that proposed by the Presidential Commission on Fiscal Responsibility and Reform (commonly referred to as the Bowles-Simpson Commission) in 2010:

http://www.fiscalcommission.gov/sites/fiscalcommission.gov/files/documents/TheMomentofTruth12_1_2010.pdf

Fiscal Commission, *The Moment of Truth: Report of the National Commission Fiscal Responsibility and Reform*, December 2010, pp.28-35 for summary of tax reform proposal.

A recent entry in this literature can be found here:

<http://www.taxpolicycenter.org/UploadedPDF/1001638-The-Hard-Road-to-Fiscal-Responsibility.pdf>

John L. Palmer and Rudolph G. Penner, “The Hard Road to Fiscal Responsibility,” *Public Budgeting and Finance*, Fall 2012.(also circulated by the Tax Policy Center).

With big tax policy decisions required at (or before) the beginning of the next Congress and Presidential term, tax policy has also taken center stage in election news. Following are some documents that describe the election year discussions.

Descriptions and estimates, and analysis for tax proposals in the President’s fiscal year 2013 budget may be found here:

<http://www.whitehouse.gov/sites/default/files/omb/budget/fy2013/assets/receipts.pdf>

Office of Management and Budget, *Analytic Perspectives*, “Receipts,” February 13, 2012.

and here:

<https://www.ict.gov/publications.html?func=startdown&id=4464>

Joint Committee on Taxation, *Description of Revenue Provisions Contained in the President’s Fiscal Year 2013 Budget*, June 18, 2012, JCS-2-12;

<https://www.ict.gov/publications.html?func=startdown&id=4412>

Joint Committee on Taxation, *Estimated Budget Effects of the Revenue Provisions Contained in the President’s Fiscal Year 2013 Budget Proposal*, March 14, 2012, JCX-27-12;

<http://www.cbo.gov/publication/42972>

Congressional Budget Office, *The Economic Impact of the President’s Budget*, April 20, 2012.

A description of Governor Romney’s proposed tax policy may be found in:

<http://www.mittromney.com/sites/default/files/shared/BelieveInAmerica-PlanForJobsAndEconomicGrowth-Full.pdf>

Believe in America, Mitt Romney’s Plan for Jobs and Economic Growth, pp.40-50

(cont.)

The Tax Policy Center generated provided a much-cited and debated estimate of a set of tax proposals characterized as conforming with the outline of Governor Romney's plan, by way of providing commentary on base broadening, rate reducing tax reform:

<http://www.brookings.edu/~media/research/files/papers/2012/8/01%20tax%20reform%20brown%20gale%20looney/01%20tax%20reform%20brown%20gale%20looney>

Samuel. Brown, William Gale, and Adam Looney, *On the Distributional Effects of Base-Broadening Income Tax Reform*, Tax Policy Center, August 1, 2012

This analysis generated six critiques frequently referred to by the Romney campaign:

<http://www.aei-ideas.org/2012/08/how-the-tax-policy-center-could-improve-their-romney-tax-study/>

Matt Jensen, *How the Tax Policy Center Could Improve it's Romney Tax Study*, AEI Ideas, August 9, 2012.

http://online.wsj.com/article/SB10000872396390444327204577617421727000592.html?mod=googlenews_wsi

Martin Feldstein, "Romney's Tax Plan Can Raise Revenue," *Wall Street Journal*, August 28, 2012.

<http://gregmankiw.blogspot.com/2012/09/a-reply-from-martin-feldstein.html>

Martin Feldstein, "Feasibility of the Romney Tax Plan- Reply to Comments," Greg Mankiw's blog, September 2, 2012.

<http://www.heritage.org/research/reports/2012/09/tax-policy-centers-skewed-analysis-of-governor-romneys-tax-plan>

Curtis Dubay, *Tax Policy Center's Skewed Analysis of Governor's Romney's Tax Plan*, Heritage Foundation, September 25, 2012.

<http://www.princeton.edu/ceps/workingpapers/228rosen.pdf>

Harvey Rosen, *Growth, Distribution, and Tax Reform: Thoughts on the Romney Proposal*, Griswold Center for Economic Policy Studies, Princeton, U., Working Paper No. 228, September 2012.

and

http://www.american.com/archive/2012/october/the-romney-tax-plan-not-a-tax-hike-on-the-middle-class/article_print

Alex Brill, "The Romney Tax Plan, Not a Tax Hike on the Middle Class," *The American*, October 7, 2012.

Follow-up analysis includes:

<http://www.taxpolicycenter.org/publications/url.cfm?ID=901535>

William Gale, *Romney Starts to Fill in the Blanks on his Tax Plan*, Tax Policy Center, October 8, 2012.

and

<http://www.taxpolicycenter.org/taxtopics/Limit-Itemized-Deductions.cfm>

Options to Repeal or Limit Itemized Deductions, Tax Policy Center

from the Tax Policy Center and

<http://www.aei.org/article/economics/fiscal-policy/taxes/romneys-tax-plan-doesnt-add-up-but-it-deserves-a-second-look/>

Michael R. Strain, "Romney's Tax Plan Doesn't Add Up – But it Deserves a Second Look," *The Atlantic*, October 16, 2012. (also circulated by the American Enterprise Institute).

Welcome New Members

Albrecht, Kiel, Cornell University, Ithaca, NY
Ekeocha, Chidinma Stella, Abuja, Nigeria
Evans, Glenda, Hampton, VA
Gadenne, Lucie, Paris School of Economics, Paris, France
Grabhorn, Victoria, Merrifield, VA
Harris, Benjamin, Arlington, VA
Igento, Robert, CA State Board of Equalization, Sacramento, CA
Lynch, Daniel, Michigan State University, Lansing, MI
Masha, Iyabo, Potomac, MD
Rose, Shanna, NYU, New York,
Smith, Chad, Rockville, Maryland

Members on The Move

Adkins, Nell, from UAB School of Business to University of Southern Mississippi, Hattiesburg, MS
Anderson, Nathan, from University of Illinois at Chicago to Northwestern University
Bergstresser, Daniel, from Harvard University to Brandeis University, Waltham, MA
Boyd, Davis, Ann, from Clemson University to Tennessee Technological University
Bradley, Sebastien, from University of Michigan to Drexel University
Dauchy, Estelle, from Peking University, China to the New Economic School, Moscow
De Backer, Jason, from the U.S. Department of the Treasury to Middle Tennessee State University
Doermer, William, from Florida State University to the Federal Housing Finance Agency
Hanson, Andrew, from Georgia State University to Marquette University
Honeck, Jon, from Policy Matters to the Center for Community Solutions, Columbus, OH
Kroft, Kory, from Yale University to University of Toronto, Ontario, Canada
Krupa, Olha, from Indiana University to Seattle University
Kueng, Lorenz, from University of California, Berkeley to Northwestern University
Manoli, Dayanand, from UCLA to University of Texas at Austin
McCarty, Rebekah, from the University of Tennessee to Northeastern University
Miller, Joshua, from Texas Christian University to the University of Illinois at Chicago
Rego, Sonja Olhoft, from the University of Iowa to the University of Indiana School of Business, Bloomington, IN
Thomas, Garrett, from the Federal Reserve Bank of St. Louis to the University of Mississippi
Von Wachter, Till, from Columbia University to UCLA
Weber, Caroline, from the University of Michigan to the University of Oregon

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