Locations of annual conference on taxation
1907-2007

Arizona - Phoenix 1933, 1976
California
  Los Angeles 1956
  San Diego 1995
  San Francisco 1915, 1939, 1968, 1990
Connecticut - Hartford 1986
District of Columbia 1972
Florida
  Miami 2005
  Miami Beach 1947, 1962
  Orlando 2002
Hawaii - Honolulu 1970
Indiana - Indianapolis 1912, 1988
Kentucky - Louisville 1909, 1953, 1977
Maryland - Baltimore 1937, 2001
Michigan - Detroit 1938, 1955
Minnesota
  Minneapolis 1922, 2004
  St. Paul 1941, 1993
Missouri
  Kansas City 1930, 1971
  St. Louis 1924, 1944, 1974
New Hampshire - Bretton Woods 1921, 1954
New Mexico - Santa Fe 2000
New York
  Buffalo 1913
  New York 1940, 1960
  Upper Saranac 1929
Ohio
  Cincinnati 1942, 1982
  Columbus 1907, 1932, 1957, 2007
Oklahoma - Oklahoma City 1935, 1979
Ontario - Toronto 1908, 1927, 1952, 1973
Pennsylvania
  Philadelphia 1926, 1958, 1978
  Pittsburgh 1950, 1964, 1987
South Carolina - Charleston 1994
Tennessee - Nashville 1984
Texas
  Austin 1998
  Dallas 1951
  Houston 1959, 1975
Utah - Salt Lake City 1920, 1992
Virginia
  Richmond 1911
  Williamsburg 1991
West Virginia
  White Sulphur Springs 1923
Wisconsin - Milwaukee 1963

November 15–17, 2007
Hyatt on Capitol Square
Thursday, November 15

- **GENERAL SESSION 8:30 – 10:00 AM**
  NTA History, Joseph Thorndike and Ajay K. Mehrotra with responses by Robert Ebel, Ferdinand (Andy) Schoettle, and Emil Sunley

- **GENERAL SESSION 10:15 – 11:45 AM**
  In Honor of Harvey Rosen

- **LUNCHEON NOON – 1:30 PM**
  Speaker: Douglas Holtz-Eakin, Senior Fellow, Peterson Institute for International Economics

- **CONCURRENT SESSIONS 1:45 – 3:15 PM**
  Business Incentives and the Location of Activity
  Applied General Equilibrium Analysis
  Measuring and Reducing Filing Burdens for Individual Taxpayers
  Property Tax Incidence Studies
  Taxes on the Elderly and Their Heirs: Burdens and Budgetary Impacts

- **CONCURRENT SESSIONS 3:30 – 5:00 PM**
  State and Local Revenue Forecasting
  Small Business Tax Incentives
  Fiscal Decentralization Around the World
  Multinational Business, Repatriation and Tax Holidays
  Housing Issues

- **GENERAL SESSION 5:00 – 6:00 PM**
  NATIONAL TAX ASSOCIATION ANNUAL MEETING

- **RECEPTION — 6:15 – 7:30 PM**

Friday, November 16

- **CONCURRENT SESSIONS 8:30 – 10:00 AM**
  Inequality, Redistribution and Fiscal Federalism
  Taxation and Policy Issues in Commercial Gaming
  Frontiers of Public Finance: 2007 NTA Outstanding Doctoral Dissertation Award Winners
  Taxes and Corporate Activity
  Panel Data, Life-Changing Events, Tax Policy, and Economic Analysis

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**Student Research Forum Posters on Display in Registration Area**

10:00 – 10:15 AM

**CONCURRENT SESSIONS 10:15 – 11:45 AM**

- Cigarette Taxation and Tax Avoidance
- Timing Issues with the Federal Individual Income Tax
- Graduate Student Session
- Measuring Tax Burdens
- Managing Local Government Finances

**LUNCHEON NOON – 1:30 PM**

Speaker: Richard A. Levin, Ohio Tax Commissioner

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**CONCURRENT SESSIONS 1:45 – 3:15 PM**

- Effects of State and Local Policies on Economic Growth
- Cherry Picking the Advisory Panel’s Tax Proposals
- Thoughts from Authors of Public Finance Textbooks
- Can States Fix the Property Tax? Will They?
- Issues in Fiscal Federalism: An International Perspective

**GENERAL SESSION 3:30 – 5:00 PM**

Theory and Practice of Public Finance: One Hundred Years and Beyond

**STUDENT RESEARCH FORUM POSTERS ON DISPLAY IN REGISTRATION AREA**

1:30 – 1:45 PM

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**CONCURRENT SESSIONS 10:15 – 11:45 AM**

- Reflections on 100 Years of NTA
- Localized Incentive Programs: EZ Does It?
- Effects of Taxes on Charitable Giving and Saving Behavior
- The Growth and Volatility of State Revenues and Expenditures

**RECEPTION — 5:15 – 6:30 PM**

Saturday, November 17

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**CONCURRENT SESSIONS 8:30 – 10:00 AM**

- Thoughts from Former NTA Dissertation Award Winners
- Local Finance Issues
- Impacts of State Corporation Income Tax and the Taxation of Capital
- Efforts to Improve Compliance

**CONCURRENT SESSIONS 10:15 – 11:45 AM**

- Reflections on 100 Years of NTA
- Localized Incentive Programs: EZ Does It?
- Effects of Taxes on Charitable Giving and Saving Behavior
- The Growth and Volatility of State Revenues and Expenditures
Thursday, November 15, 2007

8:30 – 10:00 AM – GENERAL SESSION
Location: GOVERNORS AB
Moderator: Robert Tannenwald, Federal Reserve Bank of Boston
NTA History, Joseph Thorndike and Ajay K. Mehrotra with responses by Robert Ebel, Ferdinand (Andy) Schoettle, and Emil Sunley

10:00 – 10:15 AM COFFEE BREAK – GOVERNORS BALLROOM FOYER

10:15 – 11:45 AM GENERAL SESSION
Location: GOVERNORS AB
in Honor of Harvey Rosen
Recipient - 2007 DANIEL M. HOLLAND MEDAL
Moderator: William Gentry, Williams College
Presentations: Ted Gayer, Georgetown University and Douglas Holtz-Eakin, Senior Fellow, Peterson Institute for International Economics

NOON – 1:30 PM – LUNCHEON
Location: Governors BE
Speaker: Douglas Holtz-Eakin, Senior Fellow, Peterson Institute for International Economics

1:45 – 3:15 PM CONCURRENT SESSIONS

BUSINESS INCENTIVES AND THE LOCATION OF ACTIVITY
LOCATION: HOUSE
Moderator: Matthew N. Murray, University of Tennessee, Knoxville
Presentations:
The Impact of Business Incentives on Local Economic Activity: An Examination of Kentucky, 1992-2005, William H. Hoyt, Christopher Jepsen, and Ken Troske, University of Kentucky
Recruitment Spending by States in the US, Michael T. Tasto, Southern New Hampshire University
The Effect of Insurance Premium Taxes on the Location Pattern of the Insurance Industry, David Sjoquist, Martin Grace, and Laura Wheeler, Georgia State University
Discussant: Daphne A. Kenyon, Lincoln Institute of Land Policy

APPLIED GENERAL EQUILIBRIUM ANALYSIS
LOCATION: SENATE
Organizer/Moderator: John W. Diamond, Rice University
Presentations:
Selecting Parameters for Computable General Equilibrium Models, Timothy S. Gunning, John W. Diamond, and George Zodrow, Rice University
A Dynamic Analysis of Estate Tax Repeal, Craig Johnson and David Joulfaian, U.S. Department of the Treasury
The Economic, Budget, and Distributional Effects of Permanently Extending the 2001 and 2003 Tax Cuts, Ralph A. Rector and Tracy L. Foertsch, U.S. Department of the Treasury
General Equilibrium versus Partial Equilibrium Analysis: Why Partial Equilibrium May Be Generally Wrong, Nicholas Bull, Timothy Dowd, and Pamela Moomau, Joint Committee on Taxation
Discussants: Alan Viard, American Enterprise Institute and Robert Dietz, National Association of Homebuilders

MEASURING AND REDUCING FILING BURDENS FOR INDIVIDUAL TAXPAYERS
LOCATION: LEGISLATIVE A
Organizer: Janet Holtzblatt, U.S. Department of the Treasury
Moderator: Robert Weinberger, H&R Block, Inc.
Presentations:
Aggregate Estimates of Small Business Taxpayer Compliance Burden, Donald DeLuca and Scott Stilmar, IBM Business Services, John Guyton and Wu-Lang Lee, Internal Revenue Services, and John O’Hare, Quantra Strategies
Simplifying Tax for the Average Citizen, Joseph Bankman, Stanford University
Discussants: Janet Holtzblatt, U.S. Department of the Treasury and Eric Toder, The Urban Institute

PROPERTY TAX INCIDENCE STUDIES
LOCATION: LEGISLATIVE B
Moderator: Eleanor Craig, University of Delaware
Presentations:
Property Tax Incidence: A Quasi-Experimental Approach, Nathan Anderson, University of Illinois at Chicago
Horizontal and Vertical Property Tax Inequities: A Case Study of the District of Columbia’s Property Assessment Limitation, Daniel Muhammed, Office of the Chief Financial Officer, District of Columbia
Discussants: Fred Gertz University of Illinois at Urbana-Champaign, and Pavel Yakovlev, Duquesne University

TAXES ON THE ELDERLY AND THEIR HEIRS: BURDENS AND BUDGETARY IMPACTS
LOCATION: JUDICIAL
Moderator: Karen Smith Conway, University of New Hampshire
Presentations:
Are States Prepared to Meet the Needs of an Aging Population? Peter Fisher, University of Iowa
Discussants: Joel Michael, Minnesota House of Representatives, W. Robert Reed, University of Canterbury, and John Rother, American Association of Retired Persons

3:15 – 3:30 PM COFFEE BREAK – CONGRESSIONAL FOYER

3:30 – 5:00 PM – CONCURRENT SESSIONS

STATE AND LOCAL REVENUE FORECASTING
LOCATION: HOUSE
Organizer/Moderator: Jim Landers, Indiana Legislative Services Agency
Presentations:
Revenue Forecasting with Structural Breaks: DC Before and After the Financial Crisis, Fitzroy Lee, Office of the Chief Financial Officer, District of Columbia
The Use of State Corporate Microsimulation Data in the Analysis of Tax Policy, Greg Harkenrider, Kentucky Office of the State Budget Director
Forecasting Newly-Adopted Gross Receipts Taxes: A Comparison of Methods and Data Sources, Frederick Church and Christopher Hall, Ohio Department of Taxation
Discussants: Ranjana Madhusudhan, New Jersey Department of Treasury, John Deskins, Creighton University, and Elliott Dubin, Multistate Tax Commission

SMALL BUSINESS TAX INCENTIVES
LOCATION: LEGISLATIVE A
Organizer: Tami Gurley-Calvez, West Virginia University
Moderator: James White, U.S. Government Accountability Office
Presentations:
Entrepreneurship and Small Business Tax Incentives, David Joulfaian, U.S. Department of the Treasury
Discussants: Kevin B. Moore, Federal Reserve Board of Governors, Joseph M. Johnson, Office of Advocacy, Small Business Administration, and Gerald Auten, U.S. Department of the Treasury
Friday, November 16, 2007

8:30 – 10:00 AM – CONCURRENT SESSIONS

INEQUALITY, REDISTRIBUTION AND FISCAL FEDERALISM
LOCATION: SENATE
Organizer: Kirk J. Stark, UCLA School of Law
Moderator: David E. Wildasin, University of Kentucky
Presentations:
A Reconsideration of the Optimal Assignment of Redistribution under Fiscal Federalism, Howard Chervick, Hunter College, CUNY
Inequality and Size of State and Local Governments, Eric Zolt, UCLA
Simulating Canadian-Style Fiscal Equalization Grants for the United States, Kirk J. Stark, UCLA School of Law
Discussant: David E. Wildasin, University of Kentucky

TAXATION AND POLICY ISSUES IN COMMERCIAL GAMING
LOCATION: LEGISLATIVE A
Organizer: Mehmet S. Tosun, University of Nevada, Reno
Moderator: Ranjana Madhusudhan, New Jersey Department of Treasury
Presentations:
Commercial Gaming Industries and Tax Policies: Strategic Considerations in Light of Changing Competitive and Social Impact Conditions, William R. Eadington, University of Nevada, Reno, and Eugene M. Christiansen, Christiansen Capital Advisors
The Casino Effect: Do Casinos Spur Growth and Which Communities Benefit? Chad Cotti, University of South Carolina
Estimates of the Price Elasticity of Demand for Gaming, and the Impact of Wagering and Admission Taxes on the Demand for Gaming, Jim Landers, Indiana Legislative Services Agency
Actual Tax Base Elasticity of Gaming Revenues: Short-Run and Long-Run Estimates, Mark Nichols and Mehmet S. Tosun, University of Nevada, Reno
Discussants: Ranjana Madhusudhan, New Jersey Department of Treasury, Sonja Pippin, University of Nevada, Reno

FRONTIERS OF PUBLIC FINANCE: 2007 NTA OUTSTANDING DOCTORAL DISSERTATION AWARD WINNERS
LOCATION: LEGISLATIVE B
Organizer: Jane Gravelle, Congressional Research Service
Presentations:
Causes and Consequences of Unequal Federal Taxation and Spending Across Regions, David Albouy, University of Michigan
Three Essays in Environmental and National Resource Economics, Garth Heutel, Harvard University

TAXES AND CORPORATE ACTIVITY
LOCATION: JUDICIAL
Moderator: LeAnn Luna, University of Tennessee, Knoxville
Presentations:
State Conformity to U.S. Federal Provisions and the Impact on State Revenue, LeAnn Luna and Ann Boyd Watts, University of Tennessee, Knoxville
Corporate Tax Avoidance and the Effectiveness of Investment Tax Incentives, Estelle Dauchy, University of Michigan and Claudia A. Martinez, University of Chile
Taxes, Institutions and Foreign Diversification Opportunities, Mihir Desai, Harvard University, and Dharmika Dharmapala, University of Connecticut
Discussants: Rosanne Altshuler, Rutgers University and Gerald Auten, U.S. Department of the Treasury

5:00 – 6:00 PM ANNUAL MEETING OF THE MEMBERS OF THE NATIONAL TAX ASSOCIATION – TAX INSTITUTE OF AMERICA
LOCATION: GOVERNORS AB

Presentation of the Outstanding Doctoral Dissertation Awards
Presidential Address, Robert Tannenwald

6:15 – 7:30 PM – RECEPTION
LOCATION: CONGRESSIONAL
Tax Credits and the Market for Gas-Electric Hybrid Vehicles, James Sallee, University of Michigan
Moderator: Jonathan C. Rork, Georgia State University
Discussants: Athiphat Muthitacharoen, Rice University, Sharon Kioko, Indiana University, and Luigi Balotta, Yale University

MEASURING TAX BURDENS
LOCATION: LEGISLATIVE A
Moderator: Birger Nerré, German Agency for Technical Cooperation
Presentations:
U.S. Tax Reforms and Their Effects on Average Tax Rates, John Anderson, University of Nebraska
Comparing Tax Burdens Across States: The Roles of Federal Deductibility and the AMT, Anne Christensen and Douglas J. Young, Montana State University
How Does Culture Affect Preferences for Income Redistribution? Evidence from Immigrants within Europe, Erzo F.P. Luttmer and Monica Singhal, Harvard University
A New Lens for Analyzing Budget Tradeoffs, Tracy M. Gordon, University of Maryland, College Park
Discussants: Rafael Marques, Technical University of Lisbon and Research Centre on Economic Sociology and Sociology of Organizations (SOCIUS) and Jan Voßwinkel, Ruhr-University of Bochum

MANAGING LOCAL GOVERNMENT FINANCES
LOCATION: LEGISLATIVE B
Organizer: Deborah A. Carroll, University of Georgia
Moderator: Therese J. McGuire, Northwestern University
Presentations:
Estimates of the Uniform and Equal Property Tax Base Before Exemptions, W. Bartley Hildreth and John D. Wong, Wichita State University
Analyzing Metropolitan Tax/Service Structure Variation: A GIS Approach, Samuel B. Stone, Indiana University
Local School District Reaction to Recent Fiscal Problems, James Alm, Robert Buschman, and David Sjoquist, Georgia State University
Diversifying Municipal Government Revenue Structures: Fiscal Illusion or Instability? Deborah A. Carroll, University of Georgia
Discussants: Gary Comia, Brigham Young University and William F. Fox, University of Tennessee, Knoxville

NOON – 1:30 PM – LUNCHEON—GOVERNORS BE
Speaker: Richard A. Levin, Ohio Tax Commissioner

1:30 – 1:45 PM STUDENT RESEARCH FORUM POSTERS ON DISPLAY IN REGISTRATION AREA

1:45 – 3:15 PM – CONCURRENT SESSIONS

EFFECTS OF STATE AND LOCAL POLICIES ON ECONOMIC GROWTH
LOCATION: HOUSE
Moderator: Kelly D. Edmiston, Federal Reserve Bank of Kansas City
Presentations:
The Robust Relationship Between Taxes and State Economic Growth, W. Robert Reed, University of Canterbury
Is State Economic Activity Becoming More Responsive to the Overall State Tax Burden? John Deskins, Creighton University, and Brian Hill, Salisbury University
An Empirical Analysis of the Effect of State and Local Tax Policy on Entrepreneurship, Donald Marples, Congressional Research Service
The Effects of Impact Fees on Commercial Development and Job Growth, Gregory Burge, University of Oklahoma, and Keith Ihlanfeldt, Florida State University
Discussants: Douglas Campbell, University of Memphis and Robert T. Greenbaum, The Ohio State University

PANEL DATA, LIFE-CHANGING EVENTS, TAX POLICY, AND ECONOMIC ANALYSIS
LOCATION: HOUSE
Organizer/Moderator: Sarah A. Holden, Investment Company Institute

Presentations:
The Incidence of the Earned Income Tax Credit, Kampon Adireksombat, Michigan State University
Discussants: Seth Gertz, Congressional Budget Office, Jane Dokko, Federal Reserve Board of Governors, and William Gentry, Williams College
Graduate Student Session
Location: House
Organizer/Moderator: Jonathan C. Rork, Georgia State University
Presentations:
The Incidence of the Earned Income Tax Credit, Kampon Adireksombat, Michigan State University
Discussants: Seth Gertz, Congressional Budget Office, Jane Dokko, Federal Reserve Board of Governors, and William Gentry, Williams College
CAN STATES FIX THE PROPERTY TAX? WILL THEY?
LOCATION: LEGISLATIVE A
Organizer: Nicholas Johnson, Center on Budget and Policy Priorities
Moderator: Andrew Reschovsky, University of Wisconsin, Madison
Presentations:
Balancing Adequacy and Equity in Washington State’s Property Tax, Jeffrey Chapman, Washington State Budget and Policy Center
Property Tax Circuitbreakers: Keep Them, Ditch Them, or Fix Them? Nicholas Johnson and Sarah Farkas, Center on Budget and Priority
School Property Tax Swaps: A Texas-Sized Case Study, Richard Lavine, Center for Public Policy Priorities
Discussants: Andrew Reschovsky, University of Wisconsin, Madison, Raymond J. Ring, Jr., University of South Dakota, and Daniel Muhammad, Office of the Chief Financial Officer, District of Columbia

CHERRY PICKING THE ADVISORY PANEL’S TAX PROPOSALS
LOCATION: JUDICIAL
Organizer: Jane Gravelle, Congressional Research Service
Moderator: Donald Kief, U.S. Department of the Treasury
Panelists:
George Yin, University of Virginia
C. Eugene Steuerle, The Urban Institute
Joel Slemrod, University of Michigan
Jane Gravelle, Congressional Research Service
Discussant: James Potterba, Massachusetts Institute of Technology

THOUGHTS FROM AUTHORS OF PUBLIC FINANCE TEXTBOOKS
LOCATION: SENATE
Organizer: Mehmet S. Tosun, University of Nevada, Reno
Moderator: Stacy Dickert-Conlin, Michigan State University
Panelists:
John Anderson, University of Nebraska
Ronald Fisher, Michigan State University
John Mikesell, Indiana University
Blanca Moreno-Dodson, The World Bank

ISSUES IN FISCAL FEDERALISM: AN INTERNATIONAL PERSPECTIVE
LOCATION: LEGISLATIVE B
Organizer: Mark Skidmore, Michigan State University
Moderator: David E. Wildasin, University of Kentucky
Presentations:
Does Decentralization Dampen the Incentives for Violent Conflict? Robert M. McNab, Naval Postgraduate School
Using Natural Disasters as a Test of Fiscal Decentralization, Performance, Hideki Toya, Nagoya City University, and Mark Skidmore, Michigan State University
Does Tax Competition Tame the Leviathan? Marius Brulhart, University of Lausanne, and Mario Jametti, York University
European Integration, Tax Base Mobility and Fiscal Strain: The Case for Land Taxation, Richard W. England, University of New Hampshire
Discussants: Leah Brooks, McGill University and Sally Wallace, Georgia State University

3:15 – 3:30 PM COFFEE BREAK – GOVERNORS BALLROOM FOYER
3:30 – 5:00 PM – GENERAL SESSION
THEORY AND PRACTICE OF PUBLIC FINANCE: ONE HUNDRED YEARS AND BEYOND
LOCATION: GOVERNORS AB
Organizers: Therese McGuire and George Zodrow
Moderator: George Zodrow
Presentations:
Roy Bahal and Richard Bird – Taxation and Development
Martin Feldstein – Behavioral Responses to Taxation
Arnold Harberger – The Incidence of the Corporate Income Tax: Revisited
Charles McLure – Corporate Tax Competition and Harmonization
Wallace Oates – Fiscal Federalism

5:00 – 5:30 PM – STUDENT RESEARCH FORUM POSTERS ON DISPLAY IN REGISTRATION AREA
5:15 – 6:30 PM – RECEPTION
LOCATION: GOVERNORS B

Saturday, November 17, 2007

8:30 – 10:00 AM – CONCURRENT SESSIONS

THOUGHTS FROM FORMER NTA DISSERTATION AWARD WINNERS
LOCATION: LEGISLATIVE A
Organizer: Mehmet S. Tosun, University of Nevada, Reno
Moderator: David Merriman, University of Illinois, Chicago
Panelists:
William Bogart, York College of Pennsylvania
Helen F. Ladd, Duke University
Andrew Lyon, PricewaterhouseCoopers LLP
Caroline Hoxby, Stanford University
David Merriman, University of Illinois, Chicago

LOCAL FINANCE ISSUES
LOCATION: HOUSE
Moderator: Yesim Yilmaz, Office of Revenue Analysis, District of Columbia
Presentations:
Impacts of Property Tax Limitations on Education Spending, Brian Hill, Salisbury University, and Bryan Shone, University of Tennessee, Knoxville
Differing Responses to School Finance Reform: The Haves vs. the Have-Nots, Laura D. Ullrich, Winthrop University
Designing State-Aid Formulas: The Case of a New Formula for Distributing Municipal Aid in Massachusetts, Katharine Bradbury and Bo Zhao, Federal Reserve Bank of Boston
An Empirical Test of the Success of Community Planning Councils as a Way to Satisfy the Tieboutian Drive for Local Control, Robert W. Wassmer, California State University, Sacramento
Discussants: Kristy Piccinini, Congressional Budget Office and Pavel Yakovlev, Duquesne University

IMPACTS OF STATE CORPORATION INCOME TAX AND THE TAXATION OF CAPITAL
LOCATION: LEGISLATIVE B
Organizer: Sally Wallace, Georgia State University
Moderator: Roy Bahal, Georgia State University
Presentations:
The Sales Apportionment Factor Weight: Revenue Effects over Short and Long Term Time Horizons, Sanjay Gupta, Michigan State University
The Effect of State R&D Tax Credits in Stimulating State Industrial R&D Activity, Laura Wheeler and Sally Wallace, Georgia State University
Tax Competition and Capital Mobility: Evidence from U.S. States, Robert Chirinko, University of Illinois at Chicago, and Daniel Wilson, Federal Reserve Bank of San Francisco
Discussants: Kelly D. Edmiston, Federal Reserve Bank of Kansas City and Timothy J. Goodspeed, Hunter College, CUNY

EFFORTS TO IMPROVE COMPLIANCE
LOCATION: SENATE
Moderator: Yoram Keinan, Greenberg Traurig
Presentations:
Short-Run and Long-Run Effects of Tax Amnesties on Tax Revenues: Evidences from US States, Hari Luitel, University of Richmond
Tax Return Preparers and Taxpayer Compliance, Karen Masken, John Guyton, and Mark Mazur, Internal Revenue Service
Discussants: Thomas Field, Founder, Tax Analysts and Kim Rueben, The Urban Institute

10:00 – 10:15 AM COFFEE BREAK – GOVERNORS FOYER AB
10:15 – 11:45 AM – CONCURRENT SESSIONS

REFLECTIONS ON 100 YEARS OF NTA
LOCATION: LEGISLATIVE A
Organizer: Mehmet S. Tosun, University of Nevada, Reno
Moderator: Ranjana Madhusudhan, New Jersey Department of Treasury
Presentations:
- Trends in NTA Membership, J. Fred Giertz, University of Illinois at Urbana-Champaign
- Impacts of NTA Programs Outside the U.S., François Vaillancourt, University of Montreal
- Thoughts from a Second-Generation NTA Member, Leslie Papke, Michigan State University
- Thoughts from a former NTA President, Frederic Hickman, NTA President, 1989-90

LOCALIZED INCENTIVE PROGRAMS: EZ DOES IT?
LOCATION: HOUSE
Moderator: Douglas Hall, Connecticut Voices for Children
Presentations:
- An Examination of the Impact of Governmental Disaster Relief Incentives on Business Location and Employment Decisions, Robert T. Greenbaum and Tricia L. Petras, The Ohio State University, and Andy Hultquist, University of North Dakota
- How Are Businesses Responding to Minnesota’s Tax Free Zone Program? Tonya J. Hansen and Laura Kalambokidis, University of Minnesota
Discussants: Byron Lutz, Federal Reserve Board, Kim Rueben, The Urban Institute, and R. Bruce Johnson, Utah State Tax Commission

EFFECTS OF TAXES ON CHARITABLE GIVING AND SAVING BEHAVIOR
LOCATION: LEGISLATIVE B
Moderator: Janet McCubbin, Internal Revenue Service
Presentations:
- Tax Reform and Charitable Giving, Seth Giertz, Congressional Budget Office
- Tax Effects on Charitable Contributions Under the Uncertainty of Tax Statuses, Shih-Ying Wu, National Tsing Hua University
- The Impact of College Financial Aid on Household Portfolio Choice, Patryk Babiarz and Tansel Yilmazer, Purdue University
Discussants: Janet McCubbin, Internal Revenue Service and Peter Brady, Investment Company Institute

THE GROWTH AND VOLATILITY OF STATE REVENUES AND EXPENDITURES
LOCATION: SENATE
Moderator: Richard F. Dye, University of Illinois at Chicago
Presentations:
- The Current Services Baseline: A Tool for Making Sensible Budget Choices, Elizabeth McNichol, Center on Budget and Policy Priorities, and Ife Okwuje, House Budget Committee
- Consumption Revisited: Relative Cyclical Volatility of State and Local Tax Instruments, Yilin Hou and Jason S. Seligman, University of Georgia
- Optimal State Portfolios of Sales Tax Components, Ray D. Nelson, Brigham Young University, and Bryant R. Howe and Phillip V. Dean, Utah Office of Legislative Research and General Counsel
Discussants: James A. Richardson, Louisiana State University, William H. Hoyt, University of Kentucky, and Gary A. Wagner, University of Arkansas-Little Rock

National Tax Association

PROGRAM COMMITTEE

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Douglas Hall, Connecticut Voices for Children
Sarah A. Holden, Investment Company Institute
Janet Holtzblatt, U.S. Department of the Treasury
Nicholas Johnson, Center on Budget and Policy Priorities
Yoram Keinan, Greenberg Traurig
Jim Landers, Indiana Legislative Services Agency
LeAnn Luna, University of Tennessee, Knoxville
Ranjana Madhusudhan, New Jersey Treasury Department
Janet McCubbin, Internal Revenue Service
Therese McGuire, Northwestern University
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Birger Nerré, German Agency for Technical Cooperation
Mark Skidmore, Michigan State University
Kirk Stark, University of California, Los Angeles School of Law
Sally Wallace, Georgia State University
Serdar Yilmaz, The World Bank
Yesim Yilmaz, Office of Revenue Analysis, District of Columbia
George Zodrow, Rice University
ABOUT NTA

Founded in 1907, NTA is the leading association of tax professionals dedicated to advancing understanding of the theory and practice of public finance.

The National Tax Association is a nonpartisan, nonpolitical educational association that fosters study and discussion of complex and controversial issues in tax theory, practice and policy, and other aspects of public finance. NTA is a 501(c)(3) organization and does not promote any particular tax program or policy. The enormous public benefit that can come from sound tax policy and wise administration is a prime reason for the work of NTA.

NTA’s diverse membership is its unique feature and its greatest strength...

...bringing together government, corporate, academic, and independent tax professionals—a rich mix of federal and state legislators and administrators; taxpayer representatives; tax lawyers and accountants; professors, librarians, and other scholars; students and interested citizens. Members of the National Tax Association receives the National Tax Journal, The NTA Forum, and may participate in the conferences and events held by the NTA.

Members may also participate in standing committees that specialize in a particular areas of public finance: energy, communications, and transportation; federal taxation and finance; financial institutions and services; gaming; intergovernmental fiscal relations; international public finance; nonproperty taxation; property taxation; state income and business taxation; and state sales and use taxation.

NTA members have a role in all other aspects of the Association’s professional activities and programs...

...setting the agenda for conferences and seminars, participating in the annual Spring Symposium and the Conference on Taxation, and contributing to Association publications re just a few of the interesting and enriching opportunities available to members.

MEMBERSHIP BENEFITS

National Tax Journal—respected worldwide as the premier scholarly journal of taxation and public finance.

Annual Conference on Taxation—three days of sharing ideas on current and emerging public finance issues, drawing on the most advanced thinking and research by NTA members and colleagues. The Proceedings provide a valuable comprehensive research compendium and an historical resource.

Spring Symposium—a two-day Conference each May in Washington DC, focusing on current tax issues. The collected papers are published in the September issue of the National Tax Journal.

NTA Forum—a quarterly newsletter containing articles of broad interest to all tax professionals, along with news of Association activities and plans.

Special Conferences and Symposiaums—occasional meetings on specific tax issues sponsored or co-sponsored by NTA, for example, sales taxes in 1996 and 1998; communications and electronic commerce in 1996, 1997, and 1998; property tax data in 1998.