

*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
Colorado - Denver	1914, 1948, 1966, 1985
Connecticut - Hartford	1986
District of Columbia	1972
Florida	
Miami	2005
Miami Beach	1947, 1962
Orlando	2002
Georgia - Atlanta	1917, 1931, 1967, 1989, 1999
Hawaii - Honolulu	1970
Illinois - Chicago	1919, 1943, 1946, 1981, 1997, 2003
Indiana - Indianapolis	1916, 1936
Iowa - Des Moines	1912, 1988
Kentucky - Louisville	1909, 1953, 1977
Louisiana - New Orleans	1925, 1965, 1980
Maryland - Baltimore	1937, 2001
Massachusetts - Boston	1934, 1949, 1969, 1996, 2006
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
<b>OHIO</b>	
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
Washington - Seattle	1928, 1961, 1983
West Virginia-	
White Sulphur Springs	1923
Wisconsin - Milwaukee	1963

NTA  
NATIONAL TAX ASSOCIATION

*annual*  
**CONFERENCE  
ON TAXATION**

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

# program

CONFERENCE CHAIR: Robert Tannenwald, President, National Tax Association

PROGRAM CHAIR: Donald Bruce, University of Tennessee

ANNIVERSARY CHAIR: Mehmet S. Tosun, University of Nevada, Reno

100th

100th

## REGISTRATION — Governors Foyer CDE

Wednesday, November 14 (2:00 PM - 7:00 PM)

Thursday, November 15 (7:30 AM - 5:00 PM)

Friday, November 16 (8:00 AM - 3:00 PM)

100th

100th

## PROGRAM ■ AT ■ A ■ GLANCE

### 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*

#### 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

#### Student Research Forum Posters on Display in Registration Area 1:30 – 1:45 PM

#### ■ 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 5:00 – 5:30 PM

#### ■ Reception— 5:15 – 6:30 PM

### Saturday, November 17

#### ■ 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*

Anniversary of the Conference on Taxation

100th

*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*, Quantria Strategies

Simplifying Tax for the Average Citizen, *Joseph Bankman*, Stanford University

The Federal Individual Income Tax Form: Does Appearance Matter? *Allen Lerman*, U.S. Department of the Treasury

**Discussants:** *Janet Holtzblatt*, U.S. Department of the Treasury and *Eric Toder*, The Urban Institute

**PROPERTY TAX INCIDENCE STUDIES**

**LEGISLATIVE B**

**Moderator:** *Eleanor Craig*, University of Delaware

**Presentations:**

Who Pays Property Taxes? A Look at the Excise Tax Effects of Property Taxes Across the States, *Jennifer Gravelle*, U.S. Government Accountability Office

Transparency, Tax Price and Tax Burdens: Evidence from Property Tax Full Disclosure, Classification and Relief Mechanisms, *John L. Mikesell*, Indiana University, and *Daniel R. Mullins*, The American University

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 Muhammad*, Office of the Chief Financial Officer, District of Columbia

**Discussants:** *Fred Giertz* 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:**

Who Bears the Burden of an Inheritance Tax versus an Estate Tax? *Lily Batchelder*, New York University, and *Surachai Khitatrakun*, Urban-Brookings Tax Policy Center

Are States Prepared to Meet the Needs of an Aging Population? *Peter Fisher*, University of Iowa

The Evolution of State Income Tax Preferences for the Elderly: Intelligent Design? *Karen Smith Conway*, University of New Hampshire, and *Jonathan C. Rork*, Georgia State University

**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:**

Federal Tax Treatment of Small Business: How Favorable? How Justified?, *Jane Gravelle*, Congressional Research Service

Does the Federal Income Tax Favor Small Business? *Eric Toder*, The Urban Institute

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*

## FISCAL DECENTRALIZATION AROUND THE WORLD

### LOCATION: LEGISLATIVE B

**Organizers:** *Serdar Yilmaz*, The World Bank, and *Mehmet S. Tosun*, University of Nevada, Reno

**Moderator:** *Susan Banta*, Office of the Chief Financial Officer, District of Columbia

#### Presentations:

Centralization, Intergovernmental Structure and Reform in the Middle East and North Africa Region, *Mehmet S. Tosun*, University of Nevada, Reno, and *Serdar Yilmaz*, The World Bank

Wealth Sharing in Sudan: Designing Grant Structures to Promote National Unity, *William F. Fox*, University of Tennessee, Knoxville

Fiscal Decentralization in Tanzania: Assessing the Progress on Tanzania's Local Government Finance Reform Agenda, *Jameson Boex*, PF& D Solutions

Changing Revenue Assignments in Latin America, *Ehtisham Ahmad*, International Monetary Fund, and *Giorgio Brosio*, University of Turin, Italy

**Discussants:** *Robert Ebel*, Office of the Chief Financial Officer, District of Columbia and *Blanca Moreno-Dodson*, The World Bank

## MULTINATIONAL BUSINESS, REPATRIATION AND TAX HOLIDAYS

### LOCATION: JUDICIAL

**Organizer/Moderator:** *Raquel Alexander*, University of Kansas

Taxation of International Investment and Accounting Valuation, *Anja De Waegenare*, Tilberg University, and *Richard Sansing*, Dartmouth College

Taxes and Investment Opportunities: Valuing Permanently Reinvested Foreign Earnings, *Lisa Bryant-Kutcher*, *David A. Guenther*, and *Lisa Hersrud*, University of Oregon

Who Buys When Taxes Go on Sale? Repatriation after the American Jobs Creation Act of 2004, *Raquel Alexander* and *Susan Scholz*, University of Kansas

A First Look at Use of the Repatriated Dividend Deduction, *Melissa Redmiles*, Statistics of Income Division, Internal Revenue Service

**Discussants:** *Linda Krull*, University of Texas, Austin and *Sonja Pippin*, University of Nevada, Reno

## HOUSING ISSUES

### LOCATION: SENATE

**Moderator:** *Christopher Cunningham*, Federal Reserve Bank of Atlanta

#### Presentations:

The Taxpayer Relief Act of 1997 and Homeownership: Is Smaller Now Better? *Amelia Biehl*, University of Southern Indiana, and *William H. Hoyt*, University of Kentucky

Housing Tenure Choice, Race and the Recommendations of the President's Advisory Panel on Federal Tax Reform: Some Surprising Results, *Richard K. Green*, The George Washington University, and *Andrew Reschovsky*, University of Wisconsin, Madison

The Regulatory Tax and House Price Appreciation in Florida, *Ron Cheung*, *Keith Ihlanfeldt*, and *Thomas Mayock*, Florida State University

**Discussants:** *Christopher Cunningham*, Federal Reserve Bank of Atlanta, *Roberta Mann*, Widener University, and *Leah Brooks*, McGill University

## 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

*100th*

## 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 Chernick*, 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

The Who, Why and What of the One-Time Tax Holiday for Repatriations Provided by the American Jobs Creation Act of 2004, *Roy Clemons* and *Michael R. Kinney*, Texas A&M University

**Discussants:** *Rosanne Altshuler*, Rutgers University and *Gerald Auten*, U.S. Department of the Treasury

## **PANEL DATA, LIFE-CHANGING EVENTS, TAX POLICY, AND ECONOMIC ANALYSIS**

### **LOCATION: HOUSE**

**Organizer/Moderator:** *Sarah A. Holden*, Investment Company Institute

#### **Presentations:**

Pension Changing Life Events: Results from a Five-Year Tax Return Panel, *Peter Sailer, Mario Fernandez, Mary Jezek, Terry Nuriddin, Kevin Pierce, Ellen Yau* and *Victoria Bryant*, Internal Revenue Service, and *Sarah A. Holden*, Investment Company Institute

Using Panel Data to Assess the Effectiveness of the Saver's Credit, *Peter J. Brady*, Investment Company Institute, and *Emily Y. Lin* and *Kathleen A. Toma*, U.S. Department of the Treasury

Using an Individual Income Tax Panel File to Measure Income Changes: Opportunities and Limitations, *John W. Diamond*, Rice University, *Ralph A. Rector*, U.S. Department of the Treasury, *Jeff Rohaly*, The Urban Institute, and *Michael E. Weber*, Internal Revenue Service

Do Increased Premium Subsidies Affect How Much Health Insurance Is Purchased? Evidence from the Self-Employed, *Ithai Lurie* and *Bradley Heim*, U.S. Department of the Treasury

**Discussants:** *James R. Nunns*, New Mexico Taxation and Revenue Department and *Frank Sammartino*, Congressional Budget Office

### **10:00 – 10:15 AM COFFEE BREAK – CONGRESSIONAL FOYER**

### **10:00 – 10:15 AM – STUDENT RESEARCH FORUM POSTERS ON DISPLAY IN REGISTRATION AREA**

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

#### **CIGARETTE TAXATION AND TAX AVOIDANCE**

##### **LOCATION: JUDICIAL**

**Organizer:** *David Merriman*, University of Illinois, Chicago

**Moderator:** *Joel Slemrod*, University of Michigan

##### **Presentations:**

State Revenue from Cigarette Taxation, *Howard Chernick*, Hunter College, CUNY

How Far to the Border? The Extent and Impact of Cross-Border Casual Cigarette Smuggling, *Michael F. Lovenheim*, University of Michigan

Report on a Pilot Study for a New Method of Measuring Cigarette Tax Evasion in the United States, *David Merriman*, University of Illinois, Chicago

**Discussants:** *Phillip DeCicca*, McMaster University and *Joel Slemrod*, University of Michigan

#### **TIMING ISSUES WITH THE FEDERAL INDIVIDUAL INCOME TAX**

##### **LOCATION: SENATE**

**Moderator:** *Jon M. Bakija*, Williams College

##### **Presentations:**

The Elasticity of Taxable Income: Evidence from a New Panel of Tax Returns, *Bradley Heim*, U.S. Department of the Treasury

Why do Taxpayers Get Refunds? Evidence from Panel Data, *Sara LaLumia*, Williams College

Here Today, Gone Tomorrow: Taxing Money That May Be Repaid, *Alan Viard*, American Enterprise Institute

**Discussants:** *Seth Giertz*, 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

Fiscal Motivations in Development Bargaining: a Discrete-Choice Analysis of Public Decisions on Private Development Applications, *Benoy Jacob*, University of Illinois-Chicago

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 Balletta*, 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 Cornia*, 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

## 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,

*Jeff 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 Policy Priorities

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 Kiefer*, 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 Poterba*, 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 Bahl* 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 BE

*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 Bahl*, 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

Competition and Reciprocity: Is there a Connection? *Jonathan C. Rork*, Georgia State University, and *Gary A. Wagner*, University of Arkansas, Little Rock

Measuring Illegal Activity and the Effects of Regulatory Innovation: A Study of Diesel Fuel Tax Evasion, *Justin Marion*, University of California, Santa Cruz, and *Erich Muehlegger*, Harvard University

**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:

Tax Incentives for Investing in Low-Income Communities: Has the New Markets Tax Credit Led to Increased Investment in Targeted Communities? *Tami Gurley-Calvez*, West Virginia University, *Thomas J. Gilbert*, U.S. Government Accountability Office, *Donald J. Marples*, Congressional Research Service, *Katherine Harper*, University of Tennessee, and *Kevin Daly*, U.S. Government Accountability Office

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 Statutes, *Shih-Ying Wu*, National Tsing Hua University

Rates of Returns in Individual Retirement Accounts from 1999 through 2004: Winners and Losers and What it Means for Retirement Income Security, *Gary Koenig* and *Michael Udell*, Joint Committee on Taxation

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 *Ifie 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



## PROGRAM COMMITTEE

Donald Bruce, University of Tennessee, *Chair*  
Mehmet S. Tosun, University of Nevada, Reno, *Anniversary Chair*  
Jonathan C. Rork, Georgia State University, *Student Events Chair*  
Robert Tannenwald, Federal Reserve Bank of Boston, NTA President, *ex officio*  
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Tami Gurley-Calvez, West Virginia University

Douglas Hall, Connecticut Voices for Children  
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LeAnn Luna, University of Tennessee, Knoxville  
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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 Symposiums—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.

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