107th Annual Conference on Taxation

Eldorado Hotel and
Santa Fe Community Convention Center
Santa Fe, NM
November 13–15, 2014
THURSDAY, NOVEMBER 13

CONCURRENT SESSIONS  8:30 – 10:00 AM
Issues in Property Taxation
Local Government and Fiscal Competition
Tax Enforcement and Collections Discretion
Education Policy
Multinational Corporate Foreign Investments, Debt Structures, and Profit Shifting
Transportation Infrastructure Financing in the 21st Century
State Revenues: A Budget Officer Perspective on State Policy Reactions to Volatility
Family Dynamics and Tax Policy

COFFEE BREAK  10:00 – 10:15 AM

CONCURRENT SESSIONS  10:15 – 11:45 AM
Sourcing Services and Intangibles for State Tax Purposes
Cities, Housing, and Taxes
Effects of Tax Policy on Income Inequality and Volatility
The Search for the Elusive Nonfiler
Political Uncertainty and Financial Markets
Financing Higher Education
Re-examining Fiscal Decentralization
NTA: The Next Generation

LUNCHEON NOON – 1:30 PM
Speaker: Nobel Laureate Joseph Stiglitz, Columbia University

CONCURRENT SESSIONS  1:45 – 3:15 PM
Corporate Tax Avoidance: Over Time and the Effect of Insiders
Policy Interactions Across Jurisdictions
Toward a Better Understanding of State and Local Public Finance Instruments: Efficiency and Implications
Optimal Income Tax Structures
Safety Net Programs: Design and Participation
Political Economy
Policy Implications of Oil and Gas Production
Municipal, Local, and Global Tax Incentives

COFFEE BREAK  3:15 – 3:30 PM

CONCURRENT SESSIONS  3:30 – 5:00 PM
Higher Education and Human Capital
Quantitative Analysis of Tax Policy and Charitable Giving
Fiscal Federalism
Thoughts on Shifts in Tax Structure, Business Activity and Implementing a Fiscal Union
Corporate Tax: Compliance, Competition, and Cash
Public Sector Benefits: Funding, Behavior & Objectives from the Perspectives of Governments and Taxpayers
Analyzing Corporate Tax Issues Using Administrative Data (Mis)perceptions of Taxes

GENERAL SESSION  5:00 – 6:00 PM
ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION
PRESIDENTIAL ADDRESS, James Nunns, Urban-Brookings Tax Policy Center
PRESENTATION OF AWARDS: DISSERTATION AWARD, RICHARD MUSGRAVE
PRIZE and REFEREE OF THE YEAR AWARD

Reception  6:15 – 7:15 PM (State Capitol Rotunda)
In honor of J. Fred Giertz
THURSDAY, NOVEMBER 13

CONCURRENT SESSIONS  8:30 – 10:00 AM

ISSUES IN PROPERTY TAXATION
LOCATION: CORONADO
Session Chair: John Anderson, University of Nebraska at Lincoln
Williness to Pay for Property Tax Assessment Equity, David Sjoquist and Sally Wallace, Georgia State University
The Effects of Major Property Tax Reforms on the Distribution of Residential and Commercial Tax Burdens, Yield and Local Government Access to Discretionary Resources: Evidence from Eight States, John Mikesell, Indiana University and Daniel Mullins, American University
Determinants of Sequential Local Referendum Elections, Michael Conlin and Paul Thompson, Michigan State University
Discussants: John Anderson, University of Nebraska at Lincoln, Fred Thompson, Willamette University, and Sutirtha Bagchi, Villanova University

LOCAL GOVERNMENT AND FISCAL COMPETITION
LOCATION: PERALTA
Session Chair: Justin Ross, Indiana University
Policy Leadership and Tax Competition: The Case of Local Option Sales Taxes, Gregory Burge and Cynthia Rogers, University of Oklahoma
'Beggar Thy Neighbor' or 'Titling at Windmills'? Evidence of Fiscal Competition from the Location of Wind Turbines, Justin Ross and Sanya Carley, Indiana University
The Internet as a Tax Haven? The Effect of the Internet on Tax Competition, David Agrawal, University of Georgia
Does the Responsiveness of Economic Activity to State Tax Policy Differ? A Panel Quantile Regression Approach, John Deskins, West Virginia University and Zhou Yang, Robert Morris University
Discussants: Gary Wagner, Old Dominion University, Robert Buschman, Georgia State University, Mehmet Tosun, University of Nevada-Reno, and Yolanda Kodrzycki, Federal Reserve Bank of Boston

TAX ENFORCEMENT AND COLLECTIONS DISCRETION
LOCATION: D’VARGAS
Session Chair: Leigh Osofsky, University of Miami
Reconsidering Corporate Tax Privacy, Joshua Blank, NYU School of Law
Announcing Enforcement Priorities, Leigh Osofsky, University of Miami
What is Fair Tax Administration? Shu-Yi Oei, Tulane Law School
An Economic Analysis of Taxpayer Liquidity, Andrew Hayashi, University of Virginia
Discussants: Diane Ring, Boston College Law School and Leandra Lederman, Indiana University

EDUCATION POLICY
LOCATION: LAMY
Session Chair: Eric Brunner, University of Connecticut
Does Money Matter in the Long Run? Effects of School Spending on Educational Attainment, Joshua Hyman, University of Michigan
The Housing and Educational Consequences of the School Choice Provisions of NCLB: Evidence from Charlotte, NC, Eric Brunner, University of Connecticut
Balancing Equalization with Increased Revenue for Education: Expansion of Local Tax Effort Under New Mexico’s State Equalization Guarantee, Ian Kleats, NM Legislative Education Study Committee
Do Rural Schools Compete? A Look at Achievement Evidence, Jacob Fowles, University of Kansas, Eugenia Toma and Suzanne Troske, University of Kentucky
Discussants: Kim Rueben, Urban-Brookings Tax Policy Center, Byron Lutz, Federal Reserve Board of Governors, Leslie E. Papke, Michigan State University and Todd Ely, University of Colorado, Denver

MULTINATIONAL CORPORATE FOREIGN INVESTMENTS, DEBT STRUCTURES, AND PROFIT SHIFTING
LOCATION: O'KEEFFE
Session Chair: Timothy Dowd, Joint Committee on Taxation
The Spillover Effects of Outward Foreign Direct Investment on Home Countries: Evidence from the United States, Jitao Tang, Ernst & Young LLP and Rosanne Altshuler, Rutgers University
Debt Contracts of U.S. Multinationals, Jennifer Blouin, The Wharton School, University of Pennsylvania
Profit Shifting of US Multinational Corporations, A Panel Study, Timothy Dowd, Joint Committee on Taxation, Paul Landefeld, University of Virginia, Anne Moore, Joint Committee on Taxation
Discussants: Drew Lyon, PriceWaterhouseCoopers and Rosanne Altshuler, Rutgers University

TRANSPORTATION INFRASTRUCTURE FINANCING IN THE 21ST CENTURY
LOCATION: MILAGRO
Session Chair: Denvil Duncan, Indiana University
Bumpy Designs: Impact of Privacy and Technology Costs on Support for Road Mileage User Fees, Denvil Duncan, Indiana University
What Do Americans Think About Federal Tax Options to Support Public Transit, Highways, and Local Streets and Roads? Results from Year 5 of a National Survey, Asha Agrawal, San Jose State University
State Highway Funding in New England: The Road to Sustainability, Jennifer Weiner, Federal Reserve Bank of Boston
Discussants: Claudio Agostini, Universidad Adolfo Ibáñez, John Spry, University of St. Thomas, and Denvil Duncan, Indiana University

STATE REVENUES: A BUDGET OFFICER PERSPECTIVE ON STATE POLICY REACTIONS TO VOLATILITY
LOCATION: SWEENEY D
Session Chair: Scott Pattison, National Association of State Budget Officers
Panelists:
Scott Pattison, National Association of State Budget Officers
Helen Hecht, Multistate Tax Commission
Michael Marcelli, Governor’s Budget Director, New Mexico

FAMILY DYNAMICS AND TAX POLICY
LOCATION: KEARNEY
Session Chair: Janet McCubbin, U.S. Department of the Treasury
How Does Unemployment Affect the Desirability of the EITC vs. NIT?: Theory and Evidence, Kavan Kucko, Boston University and Kory Kroft, University of Toronto
Tracking EITC Qualifying Children Over Time, Patricia Tong, U.S. Department of the Treasury
The Elasticity of Earnings with Response to Tax Rates: Evidence from Single Parents, Jacob Goldin, Yale Law School and Laura Kawano, U.S. Department of the Treasury
Discussants: Sara Lalumia, Williams College and Lauren Jones, University of Toronto

Thank you to our 2014 conference attendees. We look forward to seeing you next year.
CONCURRENT SESSIONS   10:15 – 11:45 AM

SOURCING SERVICES AND INTANGIBLES FOR STATE TAX PURPOSES
LOCATION: CORONADO
Session Chair: Richard Pomp, University of Connecticut School of Law
Sales Factor Sourcing - Technical and Policy Issues for Sourcing Services and Intangibles for Apportionment Purposes, Shirley Sicilian, KPMG LLP
Sourcing Sales of Services and Intangibles in a State Corporate Income Tax, Richard Pomp, University of Connecticut School of Law
Sourcing of Digital Goods and Services for Sales Tax - The Evolution of a Federal Legislative Proposal, Helen Hecht, Multistate Tax Commission
Discussants: Helen Hecht, Multistate Tax Commission and Shirley Sicilian, KPMG LLP

CITIES, HOUSING AND TAXES
LOCATION: DeVARGAS
Session Chair: Therese McGuire, Northwestern
Property Tax Delinquency’s Spillover Effect on Neighboring Properties, Joshua Miller, National Association of Home Builders, Jin Man Lee, DePaul University, Zachary Hawley, Texas Christian University, and Jim Alm, Tulane University
How Do Homeowners Associations Affect Housing Affordability? Ron Cheung, Oberlin College and Rachel Meltzer, The New School
Are Court Orders Responsible for the “Return to the Center City”? The Consequence of School Finance Litigation, Zachary Liscow, Yale University
The Sprawling Benefits of Housing Tax Policy, Andrew Hanson, Marquette University and Zachary Hawley, Texas Christian University
Discussants: Jane Dokko, Federal Reserve Board of Governors and Nathan Anderson, Ropes & Gray, LLP

EFFECTS OF TAX POLICY ON INCOME INEQUALITY AND VOLATILITY
LOCATION: PERALTA
Session Chair: Jeff Larrimore, Federal Reserve Board of Governors
Millionaires or Job Creators: What Really Happens to Employment When You Stick it to the Rich? Ahiteme Houndanougbo, and Matthew Murray, University of Tennessee, Knoxville
Taxing the Wealthy: DC’s Experience Raising the Top Income Tax Rate, Lori Metcalf, Ginger Moores and Yesim Yilmaz, DC Office of the Chief Financial Officer
The Role of Taxes in Mitigating Large Income Losses: New Evidence from the Current Population Survey, Stuart Craig and Jacob Hacker, Yale University and Austin Nichols, Urban Institute
The Importance of Tax Revenue Volatility for the Design of Fiscal Policy and Automatic Stabilizers, Estelle Dauchy, New Economic School, Nathan Seegert, University of Utah
Discussants: David Splinter, Joint Committee on Taxation and Laura Kawano, U.S. Department of Treasury

THE SEARCH FOR THE ELUSIVE NONFILER
LOCATION: LAMY
Session Chair: Janet Holtzblatt, Congressional Budget Office
The Case of the Missing Strangers: What we know and don’t know about Non-Filers, James Cilke, Joint Committee on Taxation
Characterizing and Identifying Nonfilers Using Linked Administrative Data, Shannon Mok, Congressional Budget Office
Measuring the Cost of Filing: Evidence from the 2008 Stimulus, Shanthi Ramnath and Patricia Tong, U.S. Department of the Treasury
Discussants: James Nunns, Urban-Brookings Tax Policy Center and Janet Holtzblatt, Congressional Budget Office

POLITICAL UNCERTAINTY AND FINANCIAL MARKETS
LOCATION: O’KEEFFE
Session Chair: David Cashin, Federal Reserve Board of Governors
Economic Effects of the Taxation of Banks as Corporations: An Analysis in a Simple Industrial Organization Model, Timothy Goodspeed, Hunter College and Graduate Center, CUNY
Political Uncertainty and Public Financing Costs: Evidence from U.S. Gubernatorial Elections and Municipal Bond Markets, Pengjie Gao, University of Notre Dame
Take it to the Limit: The Debt Ceiling, Political Brinkmanship, and Treasury Yields, David Cashin, Federal Reserve Board of Governors
The Impacts of Political Uncertainty on Asset Prices: Evidence from a Natural Experiment, Laura Xiaolei Liu, Hong Kong University of Science and Technology, Haibing Shu, Cheung Kong Graduate School of Business and K.C. John We, Hong Kong University of Science and Technology
Discussants: Elena Patel and Adam Cole, U.S. Department of Treasury, Estelle Dauchy, New Economic School, and Laura Xiaolei Liu, Hong Kong University of Science and Technology

FINANCING HIGHER EDUCATION
LOCATION: SWEENEY D
Session Chair: Ronald Fisher, Michigan State University
The Effects of the Higher Education Tax Credits on College Attainment, Earnings, and the Fisc, George Bulman, University of Southern California and Caroline Hoxby, Stanford University
The Role of Tax-Exempt Debt in Financing Nonprofit Institutions of Higher Education, Todd Ely, University of Colorado-Denver and Thad Calabrese, NYU Wagner School
Federal Financial Aid Eligibility and Student Debt, Alissa Dubnicki, Syracuse University
Borrowing Trouble? Student Loans, the Cost of Borrowing, and Implications for the Effectiveness of Need-Based Grant Aid, Benjamin Marx, University of Illinois, Urbana-Champaign and Lesley Turner, University of Maryland
Discussants: Katherine Michelmore, University of Michigan and Daphne Kenyon, Lincoln Institute of Land Policy

RE-EXAMINING FISCAL DECENTRALIZATION
LOCATION: KEARNEY
Session Chair: François Vaillancourt, Université de Montréal
Is Devolution the Only Type of Fiscal Decentralization that Matters? Jameson Boex, Urban Institute and François Vaillancourt, Université de Montréal
The Tale of Two Countries: Does Local Government Size Matter? Jorge Martinez-Vazquez and Andrey Timofeev, Georgia State University
Decentralization, Power-Sharing Tensions and Impact on Local Public Service Delivery in Sierra Leone, Mehmet Tosun, University of Nevada-Reno and Serdar Yilmaz, World Bank
Fiscal Decentralization and Corruption: A Spatial Aspect, Shafiun Shimul, University of Nebraska-Lincoln
Discussants: Mehmet Tosun, University of Reno, Nevada, Shafiun Shimul, University of Nebraska-Lincoln, Jameson Boex, The Urban Institute, and Andrey Timofeev, Georgia state University

NTA: THE NEXT GENERATION
LOCATION: MILAGRO
Session Chair: David Sjoquist, Georgia State University
Optimal Income Taxation in the Presence of Wealth-sensitive Relative Income Effects, Langchuan Peng, University of Tennessee
Cross-tax Elasticity Estimates in the U.S., Jacob Mortensen, Georgetown University and the Joint Committee on Taxation
Does Introducing a Value-Added Tax Increase Economic Efficiency? A Synthetic Control Approach, Bibek Adhikari, Tulane University
Can Fiscal Transfers Increase Local Revenue Collection? Evidence From The Philippines, Erin Troland, University of California, San Diego
Discussants: Casey Rothschild, Wellesley College, Caroline Weber, University of Oregon, Ruud de Mooij, International Monetary Fund, and Justin Ross, Indiana University
LUNCHEON  NOON – 1:30 PM
SPEAKER: Nobel Laureate Joseph Stiglitz, Columbia University
SWEENEY E AND F

CONCURRENT SESSIONS  1:45 – 3:15 PM

CORPORATE TAX AVOIDANCE: OVER TIME AND THE EFFECT OF INSIDERS
LOCATION: CORONADO
Session Chair: Michelle Hanlon, MIT
Does Inside Debt Moderate Corporate Tax Avoidance? Thomas Kubick, University of Kansas, George Lockhart, Clemson University, and John Robinson, University of Texas at Austin
Changes in Corporate Tax Avoidance over the Past Twenty-Five Years, Scott Dyreng, Duke University and Michelle Hanlon, MIT
Overconfidence and Aggressive Corporate Tax Policy, James Chyz, University of Tennessee
Discussants: Scott Dyreng, Duke University and Michael Donohoe, University of Illinois

POLICY INTERACTIONS ACROSS JURISDICTIONS
LOCATION: DaVargas
Session Chair: Ranjana Madhusudhan, New Jersey Department of Treasury
The U.S. Federal Payroll Tax Holiday and Revenue Consequences for State Governments, Matthew Murray and Nathan Murray, University of Tennessee at Knoxville
The Effect of State Adoption of Federal Provisions on State Level Capital Consumption, Laura Wheeler, Georgia State University
The Preferential Tax Treatment of Agricultural Property across the 50 States: Policy Diffusion and Analysis, John Anderson, Seth Gertz and Shafrun Shumi, University of Nebraska-Lincoln
Taxing Cross-Border Savings Income – EU Directive and US Fataca, Marcel Gérard and Lucia Granelli, Université Catholique de Louvain
Discussants: Mark Robyn, Pew Charitable Trusts, Gregory Burge, University of Oklahoma, Daphne Kenyon, Lincoln Institute of Land Policy, and Ruud de Mooij, International Monetary Fund

TOWARD A BETTER UNDERSTANDING OF STATE AND LOCAL PUBLIC FINANCE INSTRUMENTS: EFFICIENCY AND IMPLICATIONS
LOCATION: PERALTA
Session Chair: Daniel Mullins, American University
State Retail Sales Tax Collection Gaps: Administrative Impact on Measured C-efficiency, John Mikesell, Indiana University
Consumers’ Share and Producers’ Share of the General Sales Tax, Kathryn Birkeland and Raymond Ring, Jr., University of South Dakota
Institutional Implications for Revenue Choice: An Analysis of Local Fiscal Behavior in Colorado, Marvin Ward Jr., Congressional Budget Office
Local Sales Tax, Cross-Border Shopping, and Distance, Iksoo Cho, Nebraska Department of Revenue
Discussants: LeAnn Luna and Donald Bruce, University of Tennessee, Knoxville

OPTIMAL INCOME TAX STRUCTURES
LOCATION: LAMY
Session Chair: Robert Strauss, Carnegie Mellon University
Taxing the Job Creators: Efficient Progressive Taxation with Wage Bargaining, Nicholas Lawson, Aix-Marseille School of Economics
A Theory of Income Taxation Under Multidimensional Heterogeneity, Casey Rothschild, Wellesley College
Demand for “The 1%”: Tax Incidence and Implications for Optimal Income Tax Rates, Richard Green and Mark Phillips, University of Southern California
Policy Uncertainty and Rent Seeking by Firms and CEOs: Implications for Efficiency and Optimal Tax Rates, Seth Gertz, University of Nebraska-Lincoln and Jacob Mortensen, Georgetown University & Joint Committee on Taxation
Discussants: Spencer Bastani, Uppsala University, Daniel Shaviro, NYU School of Law and Timothy Goodspeed, CUNY

SAFETY NET PROGRAMS: DESIGN AND PARTICIPATION
LOCATION: O’KEEFFE
Session Chair: Bradley Hardy, American University
The Impact of Local Market Conditions on the Federal Disability Insurance Program: Evidence from the Bakken Oil Boom, Mallory Vachon, Syracuse University
An Unemployment Insurance System for the Euro Area: Evidence at the Micro Level, Mathias Dolls, Zentrum für Europäische Wirtschaftsforschung, Clemens Fuest, ZEW, Dirk Neumann, CORE, Université Catholique de Louvain and Andreas Peichl, University of Mannheim
Targeting in Public Benefits: The Case of Citizenship Verification Laws, Rachel Qiu Ying Peng, University of Illinois, Urbana-Champaign
Discussants: Tami Gurley-Calvez, University of Kansas Medical Center and Fabrizio Balassone, Bank of Italy

POLITICAL ECONOMY
LOCATION: MILAGRO
Session Chair: Mike Conlin, Michigan State University
Political Fragmentation and Fiscal Policy, Enda Hargaden, University of Michigan
Election Times Are Different: Bureaucratic Institutions and Political Budget Cycles in American State Governments, David Bostashvili, University of Houston
Discussants: Mike Conlin, Michigan State University and Sutirtha Bagchi, Villanova University

POLICY IMPLICATIONS OF OIL AND GAS PRODUCTION
LOCATION: SWEENEY D
Session Chair: Tom Clifford, New Mexico Department of Finance and Administration
Fiscal Implications of New Mexico’s Experience With Oil and Gas Production, Leila Klets, State of New Mexico and Tom Clifford, New Mexico Department of Finance and Administration
Peak Oil, Oil Price Volatility, and State Tax Revenue, Jim Peach and Anthony Popp, New Mexico State University
New Mexico’s Experience with Environmental Issues in Oil and Natural Gas Production, Robert Balch, New Mexico Institute of Mining & Technology
Tax Preferences for Fossil Fuels: Economics of the Tax Treatment of Depletable Costs for Oil and Gas, Tim Fitzgerald, Montana State University and John Horowitz, U.S. Department of Treasury
Discussant: Richard Anklam, New Mexico Tax Research Institute and Tom Pogue, University of Iowa

MUNICIPAL, LOCAL, AND GLOBAL TAX INCENTIVES
LOCATION: KEARNEY
Session Chair: Neil Buchanan, George Washington University
Urban Mavericks, Mirit Eyal-Cohen, University of Alabama
Corporate Inversions, Tax Residence, and Real Economic Effects: A Case Study Approach, Omri Marian, University of Florida
Powerful Cities, Efficient Revenues: Limits on Municipal Taxing Authority and What to do About it, Erin Scharff, Sandra Day O’Connor College of Law, Arizona State University
Tax-Expenditure Limitations and Special District Finance in the United States, Agustin Leon-Moreta, University of New Mexico
Discussant: Neil Buchanan, George Washington University

COFFEE BREAK  3:15 – 3:30 PM
LOCATION: PREFUNCTION/LOBBY AND COURTYARD
CONCURRENT SESSIONS  3:30 – 5:00 PM

HIGHER EDUCATION AND HUMAN CAPITAL
LOCATION: CORONADO
Session Chair:  John Brooks, Georgetown University Law Center
Taxing Human Capital, Michael Simkovic, Seton Hall Law School
The New Human Equity Transactions, Shu-Yi Oei, Tulane Law School and Diane Ring, Boston College Law School
Quasi-Public Spending on Quasi-Public Goods: The Case of Income-Based Repayment and the Public Financing of Higher Education, John Brooks, Georgetown University Law Center
The Income-Based Repayment Swap: A Novel Mechanism for Financing Legal Education, Benjamin Left, American University
Discussants:  David Gamage, University of California, Berkeley and Kirk Stark, UCLA School of Law

QUANTITATIVE ANALYSIS OF TAX POLICY AND CHARITABLE GIVING
LOCATION: KEARNEY
Session Chair:  Brian Galle, Boston College Law School
The Implications of Tax Reform for the Nonprofit Sector, Joseph Cordes, The George Washington University, Joseph Rosenberg and Eugene Steuerle, The Urban Institute
Charitable Giving and the Nonprofit Sector: What Tax Data Can Tell Us, Brian Rauh, Internal Revenue Service
Does Nonprofit Law Matter? Evidence from Private Foundation Spending, Brian Galle, Boston College Law School
Discussants: Eric Ohrn, Grinnell College, Ben Marx, University of Illinois-Urbana Champaign, and Jon Bakija, Williams College

FISCAL FEDERALISM
LOCATION: PERALTA
Session Chair:  Therese McGuire, Northwestern University
The Great Depression, The New Deal, and the Origins of Modern State Government Fiscal Policies, Theresa Gutberlet, Rensselaer Polytechnic Institute, Price Fishback, University of Arizona, and John Wallis, University of Maryland
Fiscal Adjustment and Balanced-Budget-Rules: Evidence from a Norwegian Reform, Lars-Erik Borge, Norwegian University of Science and Tech
Strength in Diversity? Fiscal Federalism Among the 50 U.S. States, Teresa Garcia-Mila, Universitat Pompeu Fabra, Therese McGuire, Northwestern University and Wallace Oates, University of Maryland
Discussants: Daniel Fetter, Wellesley College, Ugo Troiano and James Hines, University of Michigan

THOUGHTS ON SHIFTS IN TAX STRUCTURE, BUSINESS ACTIVITY AND IMPLEMENTING A FISCAL UNION
LOCATION: LAMY
Session Chair: Ranjana Madhusudhan, New Jersey Department of Treasury
Local Sales Taxes and Business Activity in the United States, Nicholas Saxson and Mehmet Tosun, University of Nevada-Reno
Just Round the Corner? Pros, Cons, and Implementation Issues of a Fiscal Union for the Euro Area, Fabrizio Balassone, Sandro Momigliano, Marzia Romanelli, Pietro Tommasino, Banca D’Italia
Microsimulation Analysis of a State Shift from Income to Consumption Taxation, Robert Buschman and Laura Weaver, Georgia State University
Benefiting from a European Fiscal Union? Redistribution vs. Stabilization, Dirk Neumann, CORE, Université Catholique de Louvain
Discussants: David Agrawal, University of Georgia, William Gale, Brookings Institution and Seth Giertz, University of Nebraska at Lincoln

CORPORATE TAX: COMPLIANCE, COMPETITION, AND CASH
LOCATION: SWEENEY D
Session Chair: Michelle Hanlon, MIT
Does Tax Management Play a Role in Sustaining a Competitive Advantage? Robert Gary, University of New Mexico, Sanjay Gupta, Michigan State University, William Terando, Butler University
The Cost of Compliance: FIN 48 and Audit Fees, Matthew Erickson, Nathan Goldman and James Stekelberg, University of Arizona
Earnings Lockout and Inbound Merger and Acquisition Activity, Andrew Bird and Alexander Edwards, University of Toronto, Terry Shevlin, University of California-Irvine
Discussants: Lillian Mills, University of Texas at Austin, Stephanie Sikes, The Wharton School, University of Pennsylvania and Shane Heitzman, University of Southern California

PUBLIC SECTOR BENEFITS: FUNDING, BEHAVIOR & OBJECTIVES FROM THE PERSPECTIVES OF GOVERNMENTS AND TAXPAYERS
LOCATION: MILAGRO
Session Chair: Jason Seligman, The Ohio State University
The Role of Economic, Fiscal, and Financial Shocks in the Evolution of Public Sector Pension Funding, Robert Triest and Bo Zhao, Federal Reserve Bank of Boston
The Fiscal Stress Arising from State and Local Retiree Health Obligations, Byron Lutz, Federal Reserve Board of Governors
Are Alternative Investments Prudent? Public Sector Pension Use and Fiduciary Duty, Paul Rose and Jason Seligman, The Ohio State University
Local Revenue Structure and Pension Liability Funding: Evidence from Government-Wide Financial Statements, Evgenia Gorina, University of Texas at Dallas
Discussants: Daniel Litwok, Michigan State University, Tracy Gordon, Urban-Brookings Tax Policy Center, Travis St. Clair, University of Maryland

ANALYZING CORPORATE TAX ISSUES USING ADMINISTRATIVE DATA
LOCATION: DeVARGAS
Session Chair: Naomi Feldman, Federal Reserve Board of Governors
Do Financial Frictions Amplify Fiscal Policy? Evidence from Business Investment Stimulus, Eric Zwick and James Mahon, Harvard University
Myopia in Public and Private Firms, Naomi Feldman, Federal Reserve Board of Governors, Laura Kawano, U.S. Department of the Treasury, Jesse Edgerton, Goldman Sachs
Who Does What in the Corporate Tax Department? Jeffrey Hoopes, The Ohio State University, George Contos and Patrick Langetieg, Internal Revenue Service
Recent Trends in Like-kind Exchanges, Gerald Auten and David Joulaian, U.S. Department of the Treasury
Discussants: William Gentry, Williams College and Danny Yagan, University of California, Berkeley

(MIS)PERCEPTIONS OF TAXES
LOCATION: O’KEEFFE
Session Chair: Tatiana Homonoff, Cornell University
Uncovering Heterogeneity in Tax Perceptions, Michael Gideon, University of Michigan
Perception of Gasoline Taxes and Driver Cost: Implications for Highway Finance and Investment, Ronald Fisher, Michigan State University and Robert Wassmer, California State University, Sacramento
Anchoring and Adjustment Biases and Local Government Referenda Language, Kenneth Kritz, Wichita State University
Tax Expenditures and Direct Spending: A Survey Experiment, Edward Fox, Yale Law School and Michigan Economics
Discussants: Alex Rees-Jones, The Wharton School, University of Pennsylvania and Kyle Rozema, Cornell
GENERAL SESSION  5:00 – 6:00 PM
ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION
LOCATION: SWEENEY A AND B
PRESIDENTIAL ADDRESS, James Nunns, Urban-Brookings Tax Policy Center
PRESENTATION OF AWARDS: DISSERTATION AWARD,
RICHARD MUSGRAVE PRIZE and REFEREE OF THE YEAR AWARD
RECEPTION  6:15 – 7:15 PM
In honor of J. Fred Gertz
LOCATION: STATE CAPITOL ROTUNDA

FRIDAY, NOVEMBER 14

CONCURRENT SESSIONS  8:30 – 10:00 AM
WHAT EVERYONE SHOULD KNOW ABOUT BEPS (THE OECD’S BASE EROSION AND PROFIT SHIFTING ACTION PLAN)
LOCATION: SWEENEY D
Session Chair: Rosanne Altshuler, Rutgers University
Panelists:
Stephen Shay, Harvard Law School
Thomas Neubig, Organization for Economic Co-operation and Development
Victoria Perry, International Monetary Fund
Robert Stack, U.S. Department of the Treasury

THE POSITIVE-NORMATIVEDUALITY IN TAX THEORY
LOCATION: CORONADO
Session Chair: Matthew Weinzierl, Harvard Business School
Capital Taxation Under Political Constraints, Florian Scheuer, Stanford University
The Inequality Deflator: Interpersonal Comparisons without a Social Welfare Function, Nathaniel Hendren, Harvard University and NBER
Optimal Taxation for Different Income Sources, Andreas Peichl, University of Mannheim
The Evolution of Revealed Social Preferences in the United States and the Costs of Unequal Growth and Recession, Benjamin Lockwood, Harvard University
Discussants: Spencer Bastani, Uppsala University, Bernard Salanié, Columbia University, and Connor Clarke, Yale Law School

CONCEPTUALIZING THE SOCIAL AND REGULATORY NATURE OF TAXATION
LOCATION: DVARGAS
Session Chair: David Gamage, University of California, Berkeley
Some Implications of Preference-Shifting for Optimal Tax Theory, Theodore Seto, Loyola Marymount University
The Taxing Power as a Check on Private Property Rights and a Source of Regulatory Authority, Tracey Roberts, University of California, Hastings College of Law
Income Taxation and Risk-Taking, David Hasen, University of Colorado
Discussants: David Gamage, University of California, Berkeley and Leandra Lederman, Indiana University School of Law

TAX DISTORTIONS IN FIRM MOBILITY, LOCAL EMPLOYMENT, AND FINANCE
LOCATION: PERALTA
Session Chair: Nathan Seegert, University of Utah
State Corporate Taxes, Firm Mobility, and Innovation Productivity: Evidence from Patent Data, Zoe Cullen, Stanford University, Juan Carlos Suarez Serrato, Duke University, Owen Zidar, University of Chicago
Employment Effects of Local Corporate Taxes, Sebastian Sieglach, University of Mannheim
Testing The Distortions From the Corporate Tax, Elena Patel and Matthew Smith, U.S. Department of the Treasury and Nathan Seegert, University of Utah
Tax Sells – How Do Jurisdictions Attract Firms and How Do Firms React to Mispriincings? Martin Thomsen, University of Muenster
Discussants: James R. Hines Jr., University of Michigan Law School and Andreas Peichl, University of Mannheim

PENSIONS, SAVING, AND RETIREMENT WEALTH
LOCATION: LAMY
Session Chair: Leslie E. Papke, Michigan State University
The Evolution of Retirement Wealth, Sebastian Devlin-Foltz, Alice Henriques and John Sabelhaus, Federal Reserve Board of Governors
Why Are Some Savers Passive? Education and Crowd-Out in Retirement Savings Programs, Derek Messecar, University of Toronto
The Effect of Public Pension Wealth on Saving and Expenditure: Evidence from Poland’s 1999 Pension Reform, Marta Lachowska, W.E. Upjohn Institute for Employment Research
Does Raising Contribution Limits Lead to More Saving? Evidence from the ‘Catch-up Limit’ Reform, Adam Lavecchia, University of Toronto
Discussants:

TAXATION AND CORPORATE INVESTMENT
LOCATION: O’KEEFFE
Session Chair:
The Devil is in the Details: A Comparison of the Average Effective Tax Rate Calculations Used by Government Agencies, Laura Power, U.S. Department of the Treasury, Office of Tax Analysis
The Impact of Bonus Depreciation Provisions as Seen in the Hospital Industry, 2002-2010, Elena Patel, U.S. Department of the Treasury and Nathan Seegert, University of Utah
Dividend Taxation and Merger Behavior: A New View Explanation For The Post-Merger Performance Puzzle, Eric Ohm, University of Michigan and Grinnell College and Nathan Seegert, University of Utah
Revisiting the Empirical Analysis of Dividend and Investment Decisions, Robert Buschman, Georgia State University
Discussants: Pat Driessen, Consultant and Eric Zwick, University of Chicago

THE ELASTICITIES OF LABOR SUPPLY AND TAXABLE INCOME
LOCATION: MILAGRO
Session Chair: Shan thi Ramnath, U.S. Department of the Treasury
Declining Female Labor Supply Elasticities in the US and Implications for Tax Policy: Evidence from Panel Data, Anil Kumar, Federal Reserve Bank of Dallas
Striving for Status: A Field Experiment on Relative Earnings and Labor Supply, Emiliano Huet-Vaughn, UC-Berkeley
The Effect of the District of Columbia Supplemental EITC on Poverty, Employment, and Income Growth, Bradley Hardy and Rhucha Samudra, American University, and Daniel Muhammad, DC Office of the Chief Financial Officer

INFORMATION ABOUT TAX PLANNING IN FINANCIAL STATEMENTS
LOCATION: KEARNY
Session Chair: Leslie Robinson, Dartmouth College
Measuring Income Mobility, Lisa De Simone, Stanford University, Lillian Mills, University of Texas at Austin, Bridget Stemberg, University of Georgia
Measuring Tax-motivated Income Shifting, Scott Dyreng, Duke University, Kevin Markle, University of Waterloo
Are “Tax Aggressive” Firms Just Inflating Earnings? David Guenthe, Linda Krull and Brian Williams, University of Oregon
Discussants: Ryan Wilson, University of Oregon, Lisa De Simone, Stanford University, and Petro Lisowsky, University of Illinois Urbana-Champaign

COFFEE BREAK  10:00 – 10:15 AM
LOCATION: PREFUNCTION/LOBBY AND COURTYARD
COUNTERCYCLICAL FISCAL POLICIES FOR STATES AND LOCALITIES
LOCATION: KEARNEY
Session Chair: Andrew Reschovsky, Lincoln Institute of Land Policy & University of Wisconsin
Optimal Local Use of Debt with Volatile Revenues and Stable Infrastructure Needs, Ylin Hou, Syracuse University and Ping Zhang, University of Georgia
Saving for a Rainy Day: Estimating the “Optimal” Size of State Budget Stabilization Funds, Bo Zhao, Federal Reserve Bank of Boston
Risk Sharing in Local Governments: Are State-Wide Rainy Day Funds the Answer? Gary Wagner, Old Dominion University, Erick Elder, University of Arkansas at Little Rock
Smoothing Revenues over the Business Cycle: Gauging State Needs and Opportunities, Yolanda Kodrzycki, Federal Reserve Bank of Boston
Discussants: David Sjoquist and Laura Wheeler, Georgia State University

CONTRIBUTIONS AND CROWD-OUT
LOCATION: CORONADO
Session Chair: Jon Bakija, Williams College
Do Federal Academic Research and Development Subsidies Crowd out State Funding of Academic Research? Yonhong Wu and David Merriman, University of Illinois Chicago
Crowding Out and Crowding In: Evidence from a Large Organization, Garth Heutel, University of North Carolina at Greensboro
Does Income Inequality Increase Charitable Giving? Abigail Payne, McMaster University and Justin Smith, University of Manitoba
Discussants: Eric Brunner, University of Connecticut, David Merriman, University of Illinois-Chicago, and Austin Nichols, Urban Institute

SALIENCE AND TAXES
LOCATION: D’VARGAS
Session Chair: Naomi Feldman, Federal Reserve Board of Governors
The Incidence of Alcohol Taxes: Wholesale Prices, Retail Prices and the Pass-Through of In- and Out-of-State Taxes, Christopher Conlon, Columbia University and Nirupama Rao, New York University
Hidden Baggage: Air Traveler Responses to Hidden Add-On Taxes and Fees, Sebastien Bradley, Drexel University, LeBow College of Business and Naomi Feldman, Federal Reserve Board of Governors
The Impact of Restaurant Letter Grades on Taxes and Sales: Evidence from New York City, Michah Rothbart, Amy Schwartz, Thad Calabrese, Tod Mijanovich, Diana Silver and Jean Bae New York University, Wagner School, Rachel Meltzer, The New School and Meryle Weinstein, Institute for Education and Social Policy
Discussants: Sebastian Bradley, Drexel University, Tatiana Homanoff, Cornell University, and Nirupama Rao, New York University

NEW EVIDENCE ON TAXPAYER COMPLIANCE
LOCATION: PERALTA
Session Chair: Shanthis Ramnath, U.S. Department of Treasury
Tax Compliance, Enforcement, and Fiscal Externals: Evidence from U.S. Diesel Taxation, Justin Marion, University of California-Santa Cruz and Erich Muehlegger, Harvard University
Tax Evasion and Self-employment in the US: A Look at the Alternative Minimum Tax, Donald Bruce and Xiaowen Liu, University of Tennessee
Is Third-Party Information the Cure for Small Business Tax Evasion? Evidence from the Introduction of Credit-Card Reporting, Joel Slemrod and Daniel Rock, University of Michigan, Brett Collins and Michael Sebastiani, Internal Revenue Service and Jeffrey Hoopes, The Ohio State University
Discussants: Mark Phillips, University of Southern California, Patricia Tong, U.S. Department of Treasury, Justin Marion, UC-Santa Cruz

HITTING THE TARGET: PUBLIC AND PRIVATE SAVINGS
LOCATION: LAMY
Session Chair: Travis St. Clair, University of Maryland
Multiple Myopias, Multiple Selves, and the Under-Saving Problem, Daniel Shaviro, NYU School of Law
The Public Pension Quadrilemma: The Intersection of Investment Risk and Contribution Risk, Andrew Biggs, American Enterprise Institute
State Pension Contributions and Funding Level Targets, Travis St. Clair, University of Maryland
Taxation and Liquidity: Evidence from Retirement Savings, Elizabeth Chorvat, University of Illinois
Discussants: Jason Seligman, The Ohio State University, Elizabeth Chorvat, University of Illinois, and Travis St. Clair, University of Maryland

TAXES AND DECISIONS WITHIN FAMILIES
LOCATION: SWEEENEY D
Session Chair: Sara LaLumia, Williams College
The EITC and Union Formation: The Impact of Potential Spouse Earnings, Katherine Michelmore, University of Michigan
Minimizing Taxes: Keeping it all in the Family, David Joulfaian, U.S. Department of the Treasury
Poe v. Seaborn, Joint Taxation, and Marriage Formation, Edward Fox, Yale Law School and Michigan Economics
Match.edu: College Choice and Assortative Matching, Adam Cole, U.S. Department of Treasury
Discussants: Sara LaLumia, Williams College, Emily Lin, U.S. Department of the Treasury, Wojciech Kopczuk, Columbia University, and Katherine Michelmore, University of Michigan

NEW WORK ON OPTIMAL TAX POLICIES
LOCATION: O’KEEFFE
Session Chair: Neil Buchanan, George Washington University
Capital Taxation in a Small Open Economy, George Zodrow and Margaret McKeegan, Rice University
Optimal Tax Preferences, Ryan Nunn, U.S. Department of the Treasury
A Quantitative Exploration of the Optimal Design of Child Care Subsidies in a Mirrleesian Environment, Spencer Bastani and Sören Blomquist, Uppsala University and Luca Micheleto, University of Milan
Revisiting the Classical View of Benefits-Based Taxation, Matthew Weinzierl, Harvard Business School
Discussants: Alan Auerbach, University of California, Berkeley and Bradley Heim, Indiana University

FRONTIERS OF PUBLIC FINANCE: 2014 NTA OUTSTANDING DOCTORAL DISSERTATION AWARD WINNER
LOCATION: MILAGRO
Session Chair: Ugo Troiano, University of Michigan
Essays on Charitable Organizations and Public Policy, Benjamin Marx, Columbia University
Discussants: Ugo Troiano, University of Michigan and David R. Agrawal, University of Georgia

LUNCHEON NOON – 1:30 PM
Speaker: Mark J. Mazur, Assistant Secretary for Tax Policy, U.S. Department of the Treasury
LOCATION: SWEEENEY E AND F

GENERAL SESSION: 1:45-3:15 PM
Proposals for Taxing Capital Income
LOCATION: SWEEENEY A AND B
Session Chair: Kimberly Clausing, Reed College
Panelists:
Alan Auerbach, University of California, Berkeley
Ed Kleinbard, University of Southern California
Eric Toder, Urban-Brookings Tax Policy Center
COFFEE BREAK 3:15 – 3:30 PM
LOCATION: PREFUNCTION/LOBBY AND COURTYARD

GENERAL SESSION 3:30 – 5:00 PM
In Honor of James M. Poterba, 2014 Holland Award Recipient
LOCATION: SWEENEY A AND B
Session Chair: Kim Ruebke, Tax Policy Center and Urban Institute
Presentations:
Rosanne Altshuler, Rutgers University
Alan Auerbach, University of California at Berkeley
William Gale, Brookings Institution
James Hines, University of Michigan
Byron Lutz, Federal Reserve Board

RECEPTION 5:15 – 6:15 PM
LOCATION: ELDORADO HOTEL
In Honor of James M. Poterba, 2014 Holland Award Recipient

Saturday, November 15

Concurrent Sessions 8:30 – 10:00 AM
Property Taxes: Support For, Relief From, and Collapse
LOCATION: CORONADO
Session Chair: John Anderson, University of Nebraska-Lincoln
The Urban Land Value Gradient in a (Nearly) Collapsed Urban Real Estate Market, Timothy Hodge, Allegheny College, Daniel McMillen, University of Illinois, Gary Sands, Wayne State University and Mark Skidmore, Michigan State University
Use Value Assessment of Rural Land in the United States, John Anderson, University of Nebraska-Lincoln and Richard England, University of New Hampshire
The Cost and Distribution of Benefits of States’ Property Tax Relief Programs, Adam Langley, Lincoln Institute of Land Policy
The Political Economy of Voter Support for School Property Taxation, Lindsay Amiel and Jared Knowles, University of Wisconsin-Madison and Andrew Reschovsky, Lincoln Institute of Land Policy & University of Wisconsin-Madison
Discussants: Richard Englund, University of New Hampshire, Adam Langley, Lincoln Institute of Land Policy, Andrew Reschovsky, University of Wisconsin, and Mark Skidmore, Michigan State University

Behavioral Economics and Tax Policy
LOCATION: SWEENEY D
Session Chair: Tatiana Homonoff, Cornell University
Environmentalist...for a Price: Behavioral Spillovers from Disposable Bag Taxes, Jacob Goldin, Yale Law School and Tatiana Homonoff, Cornell University
The Dynamics of Loss-Averse Tax Sheltering, Alex Rees-Jones, The Wharton School, University of Pennsylvania
Instrument Choice for Internality Regulation, Brian Galle, Boston College Law School
Complex Tax Incentives – An Experimental Investigation, Johannes Abeler, University of Oxford, and Simon Jaeger, Harvard University
Discussants: Michael Gideon, University of Michigan and Adam Lavecchia, University of Toronto

Decision Making in State and Local Public Finance
LOCATION: PERALTA
Session Chair: Whitney Afonso, The University of North Carolina at Chapel Hill
Fiscal Delusion: Why Do Citizens Pass Local Sales Taxes? Whitney Afonso, The University of North Carolina at Chapel Hill
The Effect of Fiscal Illusion on Public Revenue: Evidence from Local Government Property Assessment, Justin Ross, Indiana University
The Fiscal Impact of Local Government Employee Benefits Costs in Georgia, Spencer Brien and Angie Flick, Arizona State University
Recruiting and Retaining State and Local Workers: Does the Share of Compensation Paid Through Pensions Matter, Geoffrey Sanzenbacher, Jean-Pierre Aubry and Alicia Munnell, Boston College
Discussants: Gregory Burge, University of Oklahoma, Bo Zhao, Federal Reserve Bank of Boston, David Sjoquist and Mark Rider, Georgia State University

Income Inequality
LOCATION: LAMY
Session Chair: Gerald Auten, U.S. Department of the Treasury
Persistence in the Top 1 Percent and its Implications for Inequality: Evidence from the Universe of Tax Returns, Laura Kawano and Michael Stevens, U.S. Department of the Treasury, Kent Smetters, University of Pennsylvania and Caroline Weber, University of Oregon
The Income of the Wealthy, the Piketty Thesis, and Beyond: What Do the Data Tell Us? Eugene Steuerle and Jenny Bourne, Urban Institute, Joseph Newcomb and Brian Raub, Internal Revenue Service
Measuring Income Inequality and Mobility Risk in US Tax Return Data, Austin Nichols, Urban Institute and Shanthi Ramnath, U.S. Department of the Treasury
A Closer Look: Examining the Distribution of Income at the State Level, Kevin Pierce and Michael Strudler, Internal Revenue Service
Discussants: Jeff Larrimore, Federal Reserve Board of Governors and Gerald Auten, U.S. Department of the Treasury

State and Local Fiscal Rules -- Determinants and Effects
LOCATION: O’KEEFFE
Session Chair: Robert Wassmer, California State University, Sacramento
Fiscal Institution and Borrowing Costs: Evidence from State Governments, Ilhwan Chung, Baruch College, CUNY and Soojin Kim, Rutgers University -Newark
Structuring a Functional State Reserve Fund: Lessons from California, Mark Ibele, State of California Legislature
Economic and Institutional Factors of Debt Capacity in U.S. Local Governments, Agustin Leon-Moreta, University of New Mexico
The Effect of Statewide Tax and Expenditure Limitations on Municipal Debt Attributes, Michael Eriksen, Texas Tech University and Peng Liu, Cornell University
Discussants: Robert Wassmer, California State University, Sacramento and Justin Marlowe, University of Washington

Taxpayer Information Provision and Innovative Tax Enforcement
LOCATION: MILAGRO
Session Chair: Jonathan Feinstein, Yale
Making the Internal Revenue Service Work, Jonathan Forman, University of Oklahoma and Roberta Mann, University of Oregon
IRS Preparer-Level Treatment Tests, Karen Masken, Internal Revenue Service
The Optimal Deterrence of Tax Evasion: The Trade-Off Between Information Reporting and Audits, Yulia Paramonova, University of Michigan
Measuring Tax Aggressiveness Using Linguistic Cues, Kelvin Law, Tilburg University and Lillian Mills, University of Texas at Austin
Discussants: Jonathan Feinstein, Yale and Joshua Blank, NYU School of Law
TAX INCENTIVES AND CORPORATE INVESTMENT
LOCATION: KEARNEY
Session Chair: Li Liu, University of Oxford
The Business Investment Response to the Domestic Production Activities Deduction, Eric Ohm, University of Michigan and Grinnell College
How Responsive is Private Investment to Changes in Tax Incentives: An Industry Level Approach, Brandon Pizzola and Tim Graciano, Ernst & Young, LLP
Firm Tax Uncertainty, Cash Holdings, and the Timing of Large Investment, Martin Jacob, WHU, Otto Beisheim School of Management, Kelly Wentland, University of North Carolina - Chapel Hill and Scott Wentland, Longwood University
Discussants: Owen Zidar, University of Chicago, Li Liu, University of Oxford, and Marcel Gerard, Universite Catholique de Louvain

COFFEE BREAK  10:00 – 10:15 AM
LOCATION: PREFUNCTION/LOBBY AND COURTYARD

CONCURRENT SESSIONS  10:15 – 11:45 AM

THE PHILOSOPHY OF TAXATION
LOCATION: O’KEEFFE
Session Chair: Brian Galle, Boston College Law School
The Philosophy and Ideology of Tax Distribution, David Gamage, University of California, Berkeley
Charity and Poverty, Miranda Fleischer, University of San Diego Law School
Utilitarianism and Wealth Transfer Taxation, Jennifer Bird-Pollan, University of Kentucky College of Law
Discussants: Linda Sugin, Fordham Law School and Brian Galle, Boston College Law School

NEW RESOURCES FOR MICRODATA-BASED TAX ANALYSIS
LOCATION: KEARNEY
Session Chair: Susan Boehmer, Internal Revenue Service
Design Changes to the SOI Public Use File (PUF), Victoria Bryant, Internal Revenue Service, John Czajka, Mathematica, Georgia Ivsin and James Nunn, Urban-Brookings Tax Policy Center
The SOI Joint Research Program, Michael Weber, Internal Revenue Service
Discussants: Michael Ettlinger, University of New Hampshire

THE EFFECT OF TAXATION ON MIGRATION AND REDISTRIBUTION
LOCATION: SWEENEY D
Session Chair: Nathan Seegert, University of Utah
The Consequences of State Tax Preferential Treatment of the Elderly, Karen Conway, University of New Hampshire and Jonathan Rork, Reed College
Taxation, Migration, and Innovation: Do Star Scientists Move in Response to Interstate Tax Differences? Enrico Moretti, University of California and Daniel Wilson, Federal Reserve Bank of San Francisco
Discussants: Juan Carlos Suarez Serrato, Duke University, Benjamin Marx, University of Illinois, Urbana-Champaign, and Andrew Friedman, University of Colorado-Denver

TAXES ON BUSINESS CAPITAL
LOCATION: LAMY
Session Chair: We Won’t Get Fooled Again!: Yes, (Some) Capital Is Taxed Under a VAT, Edith Brashares, John Kitchen, Gerald Silverstein, and Alexander Yuskavage, U.S. Department of the Treasury
Vanishing Corporate Income and Government Spending in Distribution Models, Patrick Driessen, Consultant
Are PILOTs Property Taxes on Non-Profits? James Hines, Jr., University of Michigan
Discussants: Daphne Kenyon, Lincoln Institute of Land Policy and Bibek Adhikari, Tulane University

THE AFFORDABLE CARE ACT
LOCATION: CORONADO
Session Chair: Janet Holtzblatt, Congressional Budget Office
Waves and Cliffs: Marginal Earnings Incentives in the Affordable Care Act, Bradley Heim, Indiana University, and Gillian Hunter, Ithai Lurie and Shanthi Ramnath, U.S. Department of the Treasury
The Impact of the Affordable Care Act Young Adult Mandate on Labor Market Outcomes: Evidence from Tax Data, Bradley Heim and Kosali Simon, Indiana University, and Ithai Lurie, U.S. Department of the Treasury
Child Health Insurance and the Labor Supply of Older Americans: Evidence from the Young Adult Mandate, Amelia Biehl, University of Michigan-Flint, Tami Gurley-Calvez, University of Kansas Medical Center and Brian Hill, Salisbury University
Discussants: Shannon Mok, Congressional Budget Office, Austin Nichols, Urban Institute, Anil Kumar, Federal Reserve Bank of Dallas

THE IMPACTS OF TAX AND EXPENDITURE PROGRAMS ON MOBILITY
LOCATION: MILAGRO
Session Chair: Sally Wallace, Georgia State University
Income Mobility in Federal Income Tax Data: Understanding the Stabilizing Effect of Federal Income Taxes and Decomposing the Paths to Mobility, Jeff Larrimore, Federal Reserve Board of Governors, Jacob Mortenson, Georgetown University & Joint Committee on Taxation and David Splinter, Joint Committee on Taxation
Helping Hand or Anchor: The Effect of Public Assistance on Income Mobility Among the Poor, Brett Mullins, Mark Rider, David Sjoquist and Sally Wallace, Georgia State University
Measuring Mobility of Children and their Parents with Tax Data, Gerald Auten, Geoffrey Gee and Nicholas Turner, U.S. Department of the Treasury, Office of Tax Analysis
An Earned Income Tax Credit Proposal for Chile, Claudio Agostini, Universidad Adolfo Ibañez, Marcela Pertiçara, Universidad Alberto Hurtado, and Javier Selman, Universidad de Chile
Discussants: Daniel Mullins, American University, Jeff Larrimore, Federal Reserve Board of Governors, David Sjoquist, Georgia State University, and Janet McCubbin, U.S. Department of the Treasury

108th Annual Conference on Taxation
November 19-21, 2015, Boston, MA
VOLATILITY IN THE STATES: ARE RAINY DAY FUNDS UP TO THE TASK?
LOCATION: PERALTA

Session Chair: Brandon Brockmyer, The Pew Charitable Trusts
Revenue Volatility and Budget Stability: From Robust Control Theory to Practical Heuristics, Fred Thompson, Willamette University
Rainy Day Funds, Risk-Sharing, and Simple Rules: How would States Fare? Gary Wagner, Old Dominion University and Erick Elder, University of Arkansas at Little Rock
How Much Is Enough? State Rainy Day Funds and Tax System Volatility, Thomas F. Stinson and Matthew Schoeppner, University of Minnesota

Using Revenue Volatility to Enhance State Rainy Day Fund Policies, Stephen Bailey, Brandon Brockmyer, Aidan Davis, Brenna Erford, Mary Murphy, The Pew Charitable Trusts, and Liz Gross, Goldman School of Public Policy
Discussants: Erick Elder, University of Arkansas at Little Rock, Fred Thompson, Willamette University, Brandon Brockmyer, The Pew Charitable Trusts, and Thomas F. Stinson, University of Minnesota

COMPLIANCE AND ENFORCEMENT: NEW THEORY AND EVIDENCE
LOCATION: DeVARGAS

Session Chair: Sara LaLumia, Williams College
Effort and Compliance as Endogenous Taxpayer Decisions, Mark Phillips, University of Southern California and Alan Plumley, Internal Revenue Service
Once Bitten, Twice Shy? The Impact of IRS Audits on Filer Behavior, Jason DeBacker, Middle Tennessee State University and Bradley Heim and Anh Tran, Indiana University and Alexander Yuskavage, Office of Tax Analysis
Do Honest Hairdressers Get a Haircut? On Tax Rate and Tax Evasion, Tuomas Kosonen and Jarkko Harju and Olli Ropponen, Government Institute for Economic Research (VATT)
Evidence of Export-Related VAT Evasion, Ivan Badinski and Jon Bakija, Williams College
Discussants: Yulia Paramonova, University of Michigan, Alan Plumley, Internal Revenue Service, Justin Marion, University of California-Santa Cruz, and Jon Bakija, Williams College

LUNCHEON NOON – 12:30 PM
(SHORT COURSE REGISTRANTS ONLY)
LOCATION: SWEENEY E AND F

NEW TO OUR 2014 CONFERENCE ON TAXATION

12:45 – 5:00 PM
SHORT COURSES PROVIDED BY THE OFFICE OF TAX POLICY RESEARCH

12:45-2:45 PM
LOCATION: CORONADO AND DeVARGAS
Political Economy, Brian Knight, Brown University

COFFEE BREAK 2:45 – 3:00 PM

3:00-5:00 PM
LOCATION: CORONADO AND DeVARGAS
School Finance Reform, Dennis Apple, Carnegie Mellon University

PROGRAM COMMITTEE

Jim Alm, Tulane University
Rosanne Altshuler, Rutgers University
Kim Clausing, Reed College
Tom Clifford, New Mexico Department of Finance and Administration
Tim Dowd, Joint Committee on Taxation
Naomi Feldman, Federal Reserve Board of Governors
Ron Fisher, Michigan State University
Michelle Hanlon, MIT Sloan School of Management
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Janet Holtzblatt, Congressional Budget Office
Tatiana Homonoff, Cornell University
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Dayanand Manoli, University of Texas at Austin
Janet McCubbin, U.S. Department of the Treasury
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Nathan Seegert, University of Utah
Kirk Stark, UCLA School of Law
Sally Wallace, Georgia State University

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The National Tax Association gratefully acknowledges the following organizations for their support of the 107th Annual Conference on Taxation.

The NTA would like to express our gratitude to Peter Mieszkowski for his generous contribution toward the 2014 Holland Medal Award.