

NATIONAL TAX ASSOCIATION - 30th ANNUAL SPRING SYMPOSIUM

June 8-9, 2000

The Washington Plaza Hotel

Washington DC

"TAX POLICY FOR A NEW MILLENNIUM" PROGRAM

PROGRAM AT A GLANCE

Thursday, June 8

- **TAX ISSUES FROM THE CAMPAIGN TRAIL: A DISCUSSION**
- **TAXES FROM CRADLE TO GRAVE: POLICY ISSUES FOR THE NEXT CONGRESS**
Alternative Approaches to Tax Policy and Health Insurance Coverage
A Quarter- Century of Estate Tax Reforms
Tax Cuts or Spending: Does it Make a Difference?
- **SYMPOSIUM LUNCHEON**
Speaker: The Honorable Lawrence H. Summers, Secretary of the Treasury
- **ELECTRONIC COMMERCE AND TAX POLICY**
Sales Tax Simplification: What Should We Do?
The Future of the Internet Economy and Public Policy
Exploring the Impact of E-Commerce beyond the Dot-com Boom
- **SOCIAL POLICY IN TRANSITION: HOW EVOLVING STATE TAX SYSTEMS AFFECT THE POOR**
Welfare Reform and the Role of Tax Policy State Tax Relief for the Poor: Recent Trends Tax Implications of Welfare Reform:
The Minnesota Experience
Social Tax Policies Directed at the Working Poor: The New York State Experience

Friday, June 9

- **AS FAR AS THE EYE CAN SEE? A LOOK INTO THE TWENTY-FIRST CENTURY**
Perspectives on the Budget Surplus
Analysis of Current Social Security Reform Proposals
Uncertainty in Social Security Trust Fund Projections
- **BUSINESS ISSUES FOR A NEW MILLENNIUM**
Depreciation Lives and Methods: Current Issues in the U.S. Capital Cost Recovery System
Telecommunications Taxes and Fees: The Tangled Web of Taxing Talk
What We Know about the Optimal Taxation of International Investment Income

Thursday, June 8

8:45-9:00 AM

Welcome

Drew Lyon, University of Maryland, Program Chair

9:00-10:30 AM

Tax Issues from the Campaign Trail: A Discussion

Moderator *Diana Furchtgott-Roth, American Enterprise Institute*

Discussants: *R. Glenn Hubbard, Columbia University and American Enterprise Institute - Economic Advisor to Governor George W. Bush*

Alan Blinder, Princeton University and The Brookings Institution - Economic Advisor to Vice President Albert Gore

10:30-10:45 AM

Coffee Break

10:45 AM- 12:15 PM

Taxes from Cradle to Grave: Policy Issues for the Next Congress

Moderator: *William G. Gale, The Brookings Institution*

Presenters: *Jonathan Gruber, Massachusetts Institute of Technology, "Alternative Approaches to Tax Policy and Health Insurance Coverage"*

David Joulfaian, Office of Tax Analysis, U.S. Department of the Treasury, "A Quarter-Century of Estate Tax Reforms"

Eric J. Toder, The Urban Institute, "Tax Cuts or Spending: Does it Make a Difference?"

Discussants: *Henry Aaron, The Brookings Institution*

Douglas Holtz-Eakin, Syracuse University

Joel Slemrod, University of Michigan

12:15- 1:45 PM

Symposium Luncheon

Presiding: *Therese J. McGuire, President, National Tax Association*

Presentation of the Daniel M. Holland Medal to Oliver Oldman

Speaker: *The Honorable Lawrence H. Summers, Secretary of the Treasury*

2:00- 3:30 PM

Electronic Commerce and Tax Policy

Moderator: *William F. Fox, University of Tennessee - Knoxville*

Presenters: *Harley T. Duncan, Federation of Tax Administrators, "Sales Tax Simplification: What Should We Do?"*

John McCarthy, Forrester Research, Inc., "The Future of the Internet Economy and Public Policy"

James Senn, Georgia State University, "Exploring the Impact of E-Commerce beyond the Dot-com Boom"

Reactors: *Dennis Zimmerman*, Congressional Budget Office, “Policy Implications for the Federal Government”

William F. Fox, University of Tennessee, “Policy Implications for the States”

2:00- 3:30 PM

Coffee Break

3:45- 5:15 PM

Social Policy in Transition: How Evolving State Tax Systems Affect the Poor

Moderator: *Diane Lim Rogers*, The Urban Institute

Presenters: *Diane Lim Rogers* and *Alan Weil*, The Urban Institute, “Welfare Reform and the Role of Tax Policy”

Nicholas Johnson, Center on Budget and Policy Priorities, “State Tax Relief for the Poor: Recent Trends”

Paul A. Wilson, Minnesota House of Representatives, “Tax Implications of Welfare Reform: The Minnesota Experience”

David Boughtwood, *Arthur Friedson*, and *Nicholas Gugie*, New York State Department of Taxation and Finance, “Social Tax Policies Directed at the Working Poor: The New York State Experience”

5:30 -6:30 PM

Reception

Friday, June 9

9:00-10:30 AM

As Far as the Eye can See? A Look into the Twenty-First Century

Moderator *Kevin Hassett*, American Enterprise Institute

Presenters: *Alan Auerbach*, University of California Berkeley; and *William G. Gale*, The Brookings Institution, “Perspectives on the Budget Surplus”

Andrew Lyon, University of Maryland; and *John Stell*, PricewaterhouseCoopers, “Analysis of Current Social Security Reform Proposals”

Noah Meyerson and *John Sabelhaus*, Congressional Budget Office, “Uncertainty in Social Security Trust Fund Projections”s

Discussants: *Kevin Hassett*

Joyce Manchester, Social Security Administration

10:30-10:45 AM

Coffee Break

10:45 AM- 12:15 PM

Business Issues for the New Millennium

Moderator:

Jane Gravelle, Congressional Research Service

Presenters:

David Brazell and *James Mackie*, Office of Tax Analysis, U.S. Department of the Treasury, "Depreciation Lives and Methods: Current Issues in the U.S. Capital Cost Recovery System"

Joseph J. Cordes, *Charlene M. Kalenkoski*, and *Harry S. Watson*, George Washington University, "Telecommunications Taxes and Fees: The Tangled Web of Taxing Talk"

Donald Rousslang, Office of Tax Analysis, U.S. Department of the Treasury, "What We Know about the Optimal Taxation of International Investment Income"

Discussants:

Bruce F. Davie, Office of Tax Analysis, U.S. Department of the Treasury

Jon Hakken, Deloitte & Touche, Washington DC

T. Scott Newlon, Horst and Frisch, Washington DC

PROGRAM COMMITTEE

Andrew Lyon, University of Maryland, Chair

Thomas A. Barthold, Joint Committee on Taxation

William F. Fox, University of Tennessee-Knoxville

Diana Furchtgott-Roth, American Enterprise Institute

William G. Gale, Brookings Institution

Jane Gravelle, Congressional Research Service

Diane Lim Rogers, The Urban Institute

