

**NATIONAL TAX ASSOCIATION**  
**93<sup>rd</sup> ANNUAL CONFERENCE ON TAXATION**  
**SANTA FE, NOVEMBER 9-11, 2000**  
**PROGRAM**

**Program at a Glance**

**Thursday, November 9**

- ✘ **GENERAL SESSION 10:00-11:30 AM**  
State Fiscal Policy in an Era of Windfalls
- ✘ **LUNCHEON 11:45 AM-1:15 PM**  
Speaker: The Honorable Pete V. Domenici (Invited)
- ✘ **CONCURRENT SESSIONS 1:30-3:30 PM**  
Demography and Fiscal Policy  
Fiscal Federalism  
Taxation of E-Commerce
- ✘ **CONCURRENT SESSIONS 3:15-4:45 PM**  
Local Tax Subsidies  
State Sponsored Prepaid Tuition and College Savings Programs: Trends and Issues  
Tax Complexity
- ✘ **ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION 5:00 PM**  
Presidential Address: Therese J. McGuire

**Friday, November 10**

- ✘ **GENERAL SESSION 8:30-10:00 AM**  
Advice to the Next President
- ✘ **CONCURRENT SESSIONS 10:15-11:45 AM**  
Frontiers of Public Finance  
The Future of Public Schools  
Taxation and Corporate Finance
- ✘ **LUNCH Noon-1:30 PM**
- ✘ **CONCURRENT SESSIONS 1:45-3:15 PM**  
The Charity Property-Tax Exemption  
School Spending: Choices and Consequences  
Who Claims Tax Subsidies?
- ✘ **COMMITTEE SESSIONS 3:30-5:00 PM**

**Saturday, November 11**

- ✘ **CONCURRENT SESSIONS 8:45-10:15 AM**  
Sales Taxation – A Tribute to John F. Due  
Audits, Enforcement, and Tax Compliance  
Federal Personal Income Taxation
- ✘ **CONCURRENT SESSIONS 10:30-Noon**  
Estate and Gift Taxes

## Thursday, November 9

### 10:30-11:00 AM      **General Session- State Fiscal Policy in an Era of Windfalls**

**Moderator:** *J. Fred Giertz*, University of Illinois, Urbana-Champaign; Executive Director, National Tax Association

**Panel:** *Elizabeth I. Davis*, Nelson A. Rockefeller Institute of Government, SUNY Albany  
*Lee Dixon*, National Conference of State Legislatures  
*Billy C. Hamilton*, Deputy Comptroller of Public Accounts, State of Texas  
*Iris Lav*, Center on Budget and Policy Priorities

### 12:15- 1:45 PM      **Symposium Luncheon**

**Speaker:** *The Honorable Pete V. Domenici*, Chair, U.S. Senate Budget Committee (Invited)

### 1:30 - 3:00 PM      **Concurrent Sessions**

#### **Demography and Fiscal Policy**

**Moderator:** *Amy Ellen Schwartz*, New York University

**Presentations:** *Bell Curves and Babies: The Interaction between Ability, Welfare, and Nonmarital Childbearing* – *George R.G. Clarke*, The World Bank; and *Robert P. Strauss*, Carnegie Mellon University

*Medicaid, Private Health Insurance, and the Labor Supply of Single Mothers* - *Dan T. Rosenbaum*, University of North Carolina, Greensboro; and *Bruce D. Meyer*, Northwestern University

*Medicare Reform for an Aging Society* - *Louise Sheiner*, Federal Reserve Board of Governors

*Single Penalty vs. Marriage Penalty?* - *James Alm*, Georgia State University; and *Leslie A. Whittington*, Georgetown University

**Discussants:** *Janet G. McCubbin*, Office of Tax Analysis, U.S. Department of the Treasury

*David L. Sjoquist*, Georgia State University

#### **Fiscal Federalism**

**Moderator:** *E. Frank Stephenson*, Berry College

**Presentations:** *Federal Governments and the Provision of Highways: A Canada/U.S. Comparison* - *Francois Vaillancourt* and *Mathieu Turgeon*, University of Montreal

Home Rule, Local Incentives, and the Processes of Intrastate Fiscal Competition and Control - *Daniel B. Rodriguez*, University of San Diego

Capital Punishment: Budgetary Repercussions of Pricey Prosecutions - *Katherine Baicker*, Dartmouth College

**Discussant:** *Seth Giertz*, Syracuse University

## Taxation and E-Commerce

**Moderator:** TBA

**Presentations:** Optimal Tax Theory and Electronic Commerce - *Donald J. Bruce, William F. Fox,* and *Matthew N. Murray*, University of Tennessee-Knoxville

Evidence on Sales Tax Revenue Erosion from E-Commerce - *Richard R. Hawkins* and *David Eppright*, University of West Florida

Trust, Risk and the Growth of Commerce: 19th Century Lessons for the 21<sup>st</sup> Century - *Karen Clay* and *Robert P. Strauss*, Heinz School, Carnegie Mellon University

**Discussant:** *Gary C. Anders*, Arizona State University West

3:15 - 4:45 PM

## Concurrent Sessions

### Local Tax Subsidies

**Moderator:** *Daphne A. Kenyon*, Josiah Bartlett Center for Public Policy

**Presentations:** Enterprise Zone Incentives and The Spatial Mismatch Debate - *Peter Fisher* and *Alan H. Peters*, University of Iowa

Selecting the Right Site: Where Do States Locate Place-Based Economic Development Programs? - *Robert T. Greenbaum*, Ohio State University

Capital Investment and Land Values in the Indiana Enterprise Zones - *Leslie E. Papke*, Michigan State University

**Discussant:** *Thomas F. Pogue*, University of Iowa

### State-Sponsored Prepaid Tuition and College Savings Programs: Trends and Issues

**Moderator** *Bernard Kent*, PricewaterhouseCoopers LLP

**Presentations:** Prepaid Tuition Plans and Sec. 529 Programs: Equity, Institutional, and Legislative Issues - *Michael Olivas*, University of Houston Law Center

Goals and Implementation Issues for Prepaid and College Savings Programs: An Administrator's Perspective - *Joan Marshall*, Maryland Prepaid College Trust

College Savings Programs: A Private Sector Perspective - *Edward O'Connor*, Merrill Lynch

College Savings Programs and Household Spending on Higher Education - *Julia Lynn Coronado* and *Susan Hume McIntosh*, Federal Reserve Board

**Discussant:** *Bernard Kent*  
*Jennifer Ma*, TIAA-CREF Institute

## **Tax Complexity**

**Moderator:** *David A. Weisbach*, University of Chicago

**Presentations:** Little Boxes: The Inevitability of Complexity in the Tax Law - *Herwig J. Schlunk*, Vanderbilt University

Frictions as a Constraint on Tax Planning - *David Schizer*, Columbia University

Choosing between Refundable Tax Credits and Spending Programs - *Janet Holtzblatt*, Office of Tax Analysis, U.S. Department of the Treasury

**Discussant:** *David A. Weisbach*

## **5:00-6:00 PM Annual Meeting Of The National Tax Association**

**Presidential Address:** *Therese J. McGuire*, University of Illinois at Chicago

## **6:15-7:30 PM Reception**

## **Friday, November 10**

## **8:30-10:00 AM General Session- Advice to the Next President**

**Moderator:** *George R. Zodrow*, Rice University

**Panel:** *Frederic W. Hickman*, Hopkins & Sutter  
*R. Glenn Hubbard*, Columbia University  
*C. Eugene Steuerle*, The Urban Institute  
*Emil Sunley*, The International Monetary Fund

## 10:15 -11:45 AM Concurrent Sessions

### The Future of Public Schools

**Moderator:** *Patricia Byrnes*, University of Illinois, Springfield

**Presentations:** Financing School Construction and Improvements in California: Evidence from Local School Bond Elections - *Kim Rueben*, Public Policy Institute of California; and *Eric Brunner*, California State University, San Diego

Intergenerational Conflict Reconsidered: County Demographic Structure and the Demand for Education - *Helen F. Ladd*, Duke University; and *Sheila E. Murray*, RAND

New Immigrants in New York City Public Schools - *Alec Ian Gershberg*, New School; and *Amy Ellen Schwartz*, New York University

Single Penalty vs. Marriage Penalty? - *James Alm*, Georgia State University; and *Leslie A. Whittington*, Georgetown University

**Discussant:** *Lisa Barrow*, Federal Reserve Bank of Chicago

### Taxation and Corporate Finance

**Moderator:** *Mihir A. Desai*, Harvard University

**Presentations:** Do Firms Hedge in Response to Tax Incentives? - *John Graham*, Duke University

Endowment Assets, Tax-Exempt Debt, and the Capital Structure of Not-for-Profit Hospitals - *William Gentry*, Columbia University

Capital Structure Decisions and Short-Term Debt - *George Plesko*, Massachusetts Institute of Technology

**Discussant:** *Victoria Summers*, International Monetary Fund

### Frontiers Of Public Finance

**Moderator:** *William Oakland*, Tulane University

**Presentations:** Competition, Parental Involvement, and Public School Performance - *Robert McMillan*, University of Toronto

Why Do Some People Choose Poor Quality Schools for Their Children? *Patrick J. Bayer*, Yale University

Essays on Tax Interactions - *Roberton C. Williams III*, University of Texas, Austin

Noon-1:30 PM

Lunch

1:45-3:15 PM

**Concurrent Sessions**

### **The Charity Property-Tax Exemption**

**Moderator:** *Evelyn Brody*, Chicago-Kent Law School

**Presentations:** Political Issues in Charitable Exemptions from Property Taxation - *Joan Youngman*, Lincoln Institute for Land Policy

Distribution and the Value of the Property-Tax Exemption among Nonprofit Organizations - *Joseph Cordes*, George Washington University; and *Thomas Pollak* and *Marie Gantz*, The Urban Institute

Impact Fees: An Alternative to PILOTs - *Woods Bowman*, De Paul University

**Discussants:** *Jeffrey Chapman*, Arizona State University

*Daniel A. Salomone*, Minnesota Taxpayers Association

### **School Spending: Choices And Consequences**

**Moderator:** *Kim S. Rueben*, Public Policy Institute of California

**Presentations:** Power Disqualification: The Effect of State and Local Tax Deductibility on the Distribution of School Spending - *Susannah Loeb*, Stanford University

The Debt Illusion Hypothesis Revisited: School District Debt and House Values - *James Landers*, Southern Illinois University; and *Patricia Byrnes*, University of Illinois, Springfield

The Capitalization of School Report Cards - *David Figlio*, University of Florida; and *Maurice Lucs*, School Board of Alachua County, Florida

**Discussant:** *Jon Sonstelie*, University of California - Santa Barbara

### **Who Claims Tax Subsidies?**

**Moderator:** *William T. Bogart*, Case Western Reserve University

**Presentations:** The Goals and Limitations of Corporate Tax Credits as a Policy Tool - *Dagney Faulk*, Indiana University Southeast

Declaring Victory? A Market-Based Measure of the Impact of Public Subsidies - *William T. Bogart* and *Richard Shatten*, Case Western Reserve University

1997 Use of the Federal Empowerment Zone Employment Credit: Who Claims What? - *Edith Brashares*, Horst Frisch Inc.; and *Andrew Bershadker*, Office of Tax Analysis, U.S. Department of the Treasury

**Discussant:** *Robert W. Wassmer*, California State University-Sacramento

**3:30-5:00 PM**                      **Committee Sessions**

**5:30-6:30 PM**                      **Reception**

## **Saturday, November 11**

**8:45-10:15 AM**                      **Concurrent Sessions**

### **Sales Taxation – A Tribute To John F. Due**

**Panel:** *Richard M. Bird*, University of Toronto  
*Walter Hellerstein*, School of Law, University of Georgia  
*Charles E. McLure, Jr.*, Hoover Institution, Stanford University

*John L. Mikesell*, Indiana University

**Discussant:** *John H. Bowman*, Virginia Commonwealth University

### **Audits, Enforcement, And Tax Compliance**

**Moderator:** *Brian E. Erard*, B. Erard & Associates

**Presentations:** Tax Evasion in a Transition Economy: Evidence from the Former Soviet Union Republic of Moldova - *John E. Anderson*, University of Nebraska

Participation and Compliance with the U.S. Earned Income Tax Credit - *Marsha Blumenthal*, University of St. Thomas; *Brian E. Erard*, B. Erard & Associates; and *Chih-Chin Ho*, Internal Revenue Service

Do Tax Amnesties Work? The Case of Russia - *James R. Alm*, *Jorge Martinez-Vazquez*, and *Sally Wallace*, Georgia State University

### **Federal Personal Income Taxation**

**Moderator:** *Robert Weinberger, H&R Block*

**Presentations:** *Distributional Analysis: A Longer Run Perspective - James Cilke, Julie-Anne M. Cronin, Janet McCubbin, James R. Nunns, and Paul Smith, Office of Tax Analysis, U.S. Department of the Treasury*

*Private Health Insurance Coverage of Low-Income Workers: Evaluating the Impact of the Earned Income Tax Credit - Reagan Baughman, Syracuse University*

*Taxes and Self-Employment: Evidence from a Panel of Taxpayer Data - Douglas Holtz-Eakin, Syracuse University; and Donald J. Bruce, University of Tennessee-Knoxville*

**10:30 AM-Noon**

### **Concurrent Sessions**

#### **Estate And Gift Taxes**

**Moderator:** TBA

**Presentations:** TBA, *Edward J. Mccaffery, University Of Southern California Law School*

*The Trick is to Live: Is the Estate Tax Social Security for the Rich? - Wojciech Kopczuk, University of Michigan*

*Labor Supply Effects of the Estate Tax - Donald J. Marples, Syracuse University*

**Discussants:** *Douglas Holtz-Eakin, Syracuse University*

*Francois Vaillancourt, University of Montreal*

#### **International Taxation**

**Moderator:** *Victoria Summers, International Monetary Fund*

**Presentations:** *Optimality of the Foreign Tax Credit System: Separate vs. Overall Limitations - Andrew B. Lyon, University of Maryland; and Matthew Haag, Georgetown University*

*Beyond the Foreign Sales Corporation: The Design and Incidence of Export Tax Subsidies - Mihir A. Desai, Harvard University; and James R. Hines, Jr., University of Michigan*

*The Effect of Bilateral Tax Treaties on U.S. FDI Activity - Bruce A. Blonigen and Ronald B. Davies, University of Oregon*

**Discussant:** *Reuven Avi-Yonah, University of Michigan*

#### **Tax Determination With Subnational Competition**

**Moderator:** *Robert W. Wassmer, California State University-Sacramento*

**Presentations:** Tax Competition among Local Jurisdictions: Changes in Sales Tax Rates of Tennessee Counties - *LeAnn Luna, University of North Carolina, Wilmington*

Coveting Thy Neighbor's Tax Rate - *Jonathan Rork, Vassar College*

When Do States Legislate Tax Changes? - *David Merriman, Loyola University Chicago*

**Discussant:** *Ronald C. Fisher, Michigan State University*

## **PROGRAM COMMITTEE**

**James R. Hines Jr., University of Michigan, *Chair***

**James Alm, Georgia State University**

**Katherine Baicker, Dartmouth College**

**William T. Bogart, Case Western Reserve University**

**Evelyn Brody, Chicago-Kent Law School**

**Julia Lynn Coronado, Federal Reserve Board**

**Mihir A. Desai, Harvard University**

**Brian Erard, B. Erard & Associates**

**Charles Kolstad, University of California-Santa Barbara**

**Jeffrey Liebman, Harvard University**

**John Mikesell, Indiana University**

**Leslie E. Papke, Michigan State University**

**Kim S. Rueben, Public Policy Institute of California**

**Hilary Sigman, Rutgers, The State University of New Jersey**

**Joel Slemrod, University of Michigan**

**Robert P. Strauss, Carnegie Mellon University**

**Robert W. Wassmer, California State University-Sacramento**

**David Weisbach, University of Chicago Law School**

**Leslie Ann Whittington, Georgetown University**

