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


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

**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
- 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
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 Disequalization: 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 Lucas, 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


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


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
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Hilary Sigman, Rutgers, The State University of New Jersey
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Robert W. Wassmer, California State University-Sacramento
David Weisbach, University of Chicago Law School
Leslie Ann Whittington, Georgetown University