NATIONAL TAX ASSOCIATION
97th ANNUAL CONFERENCE ON TAXATION

November 11-13, 2004
Marriott City Center, Minneapolis, MN

PRELIMINARY PROGRAM

PROGRAM AT A GLANCE

THURSDAY, NOVEMBER 11

- GENERAL SESSION 8:30-10:00 AM - THE STATE OF THE STATE CORPORATE INCOME TAX
- CONCURRENT SESSIONS, 10:15-11:45 AM
  - TAXES AND EXTERNALITIES
  - FISCAL FEDERALISM AND TAX COMPETITION
  - VOLUNTARY COMPLIANCE AND EVASION
  - EXAMINING SALES TAXES
- LUNCHEON, NOON-1:30 PM
- CONCURRENT SESSIONS, 1:45-3:15 PM
  - OPTIONS FOR DEALING WITH STATE REVENUE INSTABILITY
  - RECENT DEVELOPMENTS IN LAND VALUE TAXATION
  - THE FEDERAL ESTATE TAX
  - TAXES, COMPENSATION, AND LABOR

FRIDAY, NOVEMBER 12, 2004

- CONCURRENT SESSIONS, 8:30-10:00 AM
  - LOW-INCOME WORKERS
  - TAX ENFORCEMENT
  - GOVERNMENT INSTITUTIONS AND FISCAL OUTCOMES
  - GAMING
- CONCURRENT SESSIONS, 10:15-11:45 AM
  - FRONTIERS OF PUBLIC FINANCE
  - STATE AND LOCAL TAX AND SPENDING POLICIES
  - INTERNATIONAL TAXATION OF SAVINGS AND INTEREST
  - STATE POLICY AND ECONOMIC GROWTH
- LUNCHEON, NOON-1:30 PM Hon. George Latimer, Speaker
- CONCURRENT SESSIONS, 1:45-3:15 PM
  - MINNESOTA ISSUES AND NATIONAL PERSPECTIVES
  - NEW PERSPECTIVES ON THE INDIVIDUAL INCOME TAX
  - CURRENT ISSUES IN INTERNATIONAL TAXATION
  - NEW IDEAS ABOUT STATE FISCAL STABILITY
- CONCURRENT SESSIONS, 3:30-5:00 PM
  - A FEDERAL TAX POLICY AGENDA FROM FORMER TAX OFFICIALS
  - COMPARATIVE CASE STUDIES IN TAX CULTURE
  - THE ECONOMICS OF PUBLIC DEBT
  - STATE EARNED INCOME TAX CREDITS
  - INCOME TAXES AND TAXPAYER BEHAVIOR
- RECEPTION 5:15-6:15 PM

SATURDAY, NOVEMBER 13, 2004

- CONCURRENT SESSIONS, 8:30-10:00 AM
  - CURRENT TOPICS IN CORPORATE TAX PLANNING
THURSDAY, NOVEMBER 11

8:30-10:00 AM - GENERAL SESSION

THE STATE OF THE STATE CORPORATE INCOME TAX

**Moderator:** Kenneth Levinson, President, Minnesota Taxpayers Association

**Presentations:**
- Firm-Level Effects of Corporate Income Apportionment Formulas—Kelly D. Edmiston, Federal Reserve Bank of Kansas City; and F. Javier Arze, Georgia State University
- On the Extent, Growth, and Efficiency Consequences of State Business Tax Planning—John Deskins, Donald Bruce and William F. Fox, University of Tennessee, Knoxville

**Discussants:**
- Dhammika Dharmapala, University of Connecticut
- LeAnn Luna, University of North Carolina, Wilmington

10:15-11:45 AM - CONCURRENT SESSIONS

TAXES AND EXTERNALITIES

**Moderator:** Sarah West, Macalester College

**Presentations:**
- How Much Should Alcohol be Taxed? A Cross-Country Assessment of Fiscal and Externality Arguments—Ian Parry and Ramanan Laxminarayan, Resources for the Future; and Sarah West, Macalester College
- The Effects of Motor Vehicle Wealth Taxes on Vehicle Age: Distributions and Emissions—Karrie A. Barbour, Illinois State University
- Playing with Fire: Cigarettes, Taxes and Competition from the Internet—Austan Goolsbee, University of Chicago; and Joel Slemrod, University of Michigan

**Discussants:**
- Antonio Miguel R. Bento, University of Maryland
- Richard Hawkins, University of West Florida

FISCAL FEDERALISM AND TAX COMPETITION

**Moderator:** TBA

**Presentations:**
- Fiscal Interdependence in Tax Setting: Evidence from State and County Jurisdictions—Brian Hill, University of Tennessee, Knoxville
- Yardstick Competition versus Tax Competition: Reexamining Spatial Analysis Using a Panel of U. S. States—Luz A. Saavedra and Bradley Kemp Wilson, University of Saint Thomas

**Discussants:**
- Elisabeth Gugl, University of Victoria
- Jonathan C. Rork, Vassar College

VOLUNTARY COMPLIANCE AND EVASION

**Organizer:** Marsha A. Blumenthal, University of Saint Thomas
M O D E R A T O R :  Binh Tran-Nam, University of New South Wales

P R E S E N T A T I O N S :

The Determinants of Income Tax Evasion: Heterogeneous Responses with Quantile Regressions and TCMP Data—Omar Arias, The World Bank

Tax Evasion and Entrepreneurship: The Effect of Non-Matched Income on Evasion—John Deskins and Michael McKee, University of Tennessee, Knoxville; and James Alm, Georgia State University

An Estimation Framework of Individual Income Tax Reporting Compliance Based on the National Research Program Database—Chih-Chin Ho, National Taiwan University; and Brian Erard, B. Erard and Associates

The Evolution of the Informal Economy and Tax Evasion in Croatia—Katarina Ott, Institute of Public Finance, Zagreb, Croatia

D I S C U S S A N T S :

Janet G. McCubbin, Statistics of Income Division, Internal Revenue Service
Marsha A. Blumenthal, University of Saint Thomas

E X A M I N I N G S A L E S T A X E S

M O D E R A T O R :  Robert D. Ebel, The World Bank

P R E S E N T A T I O N S :

The Effects of Sales Tax Rates on Food Exemptions—Claudio Agostini, Universidad Alberto Hurtado, Santiago, Chile

Competition over the Tax Base: The State Sales Tax—Jason Fletcher, University of Wisconsin-Madison; and Matthew N. Murray, University of Tennessee, Knoxville

Grading the Sales Taxes: Are They Ready for the 21st Century?—John L. Mikesell, Indiana University

Local (Option) Sales Taxes: A Decentralizing Policy?—Xiaoyi Mu and Cynthia Rogers, University of Oklahoma

D I S C U S S A N T :

Raymond Ring, University of South Dakota

N O O N - 1 : 3 0 P M - L U N C H E O N

P R E S I D I N G :  Thomas S. Neubig, President, National Tax Association

S P E A K E R :  David Wessel, Wall Street Journal

1 : 4 5 - 3 : 1 5 P M - C O N C O R D E N T S E S S I O N S

O P T I O N S F O R D E A L I N G W I T H S T A T E R E V E N U E I N S T A B I L I T Y

M O D E R A T O R :  TBA

P R E S E N T A T I O N S :

Determining the Optimal Size of Rainy Day Funds Using Value at Risk—Ray D. Nelson and Gary C. Cornia, Brigham Young University

Tax and Expenditure Limitations and the Median Voter—John A. Spry, University of Saint Thomas

A Decade of Minnesota Revenue Forecasts and Budget Reserves—Paul A. Wilson, Fiscal Analysis, Minnesota House


D I S C U S S A N T :

Thomas Stinson, Minnesota State Economist and University of Minnesota

R E C E N T D E V E L O P M E N T S I N L A N D V A L U E T A X A T I O N

O R G A N I Z E R :  Michael E. Bell, George Washington University and MEB Associates

M O D E R A T O R :  Daniel A. Salomone, Minnesota Commissioner of Revenue

P R E S E N T A T I O N S :

Implications of a Split-Rate Real Property Tax: An Initial Look at Three Virginia Local Government Areas—John H. Bowman, Virginia Commonwealth University (Emeritus); and Michael E. Bell, George Washington University and MEB Associates

Evaluating the Feasibility and Burden Shifting Impacts of a Statewide Land Value Tax on Commercial and Industrial Property in Minnesota—Mark Haveman, Minnesota Taxpayers
Association

**Land Value Assessment by Community Consultation: An Experimental Approach**
—David Solomon, University of Witswatersrand

**DISCUSSANTS:**
Riél Franzsen, Southern African Tax Institute
Alan S. Dornfest, Idaho State Tax Commission (invited)

**THE FEDERAL ESTATE TAX**
ORGANIZER/MODERATOR: Jenny Wahl, Carleton College

**PRESENTATIONS:**
- The Mismeasure of Man’s Well-being: Evidence from Federal Estate Tax Records on Connections between Wealth and Income—Barry Johnson, Internal Revenue Service; and Jenny Wahl, Carleton College
- Charitable Giving, Charitable Bequests and the Estate Tax—Robert McClelland, Congressional Budget Office

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

**TAXES, COMPENSATION, AND LABOR**
MODERATOR: TBA

**PRESENTATIONS:**
- Anticipated Tax Changes and Intertemporal Labor Supply—Monica Singhal and Adam Looney, National Bureau of Economic Research
- The Earned Income Tax Credit and the Wage Schedule: Evidence on Incidence and Compensating Differentials—Jesse Rothstein, Princeton University
- Who Responded to the Tax Reform of the Century?—Martin Ljunge and Kelly S. Ragan, University of Chicago

**DISCUSSANTS:**
Max Sawicky, Economic Policy Institute
Kevin B. Moore, Federal Reserve Board of Governors

**3:30-5:00 PM - GENERAL SESSION**
IN HONOR OF CHARLES E. MCLURE, JR., RECIPIENT - 2004 DANIEL M. HOLLAND MEDAL
MODERATOR: George Zodrow, Rice University

**PRESENTERS:**
- Richard M. Bird, University of Toronto
- Walter Hellerstein, University of Georgia Law School
- George Zodrow, Rice University

**5:00-6:00 PM - ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION - TAX INSTITUTE OF AMERICA**

**6:00-7:00 PM - RECEPTION**

**FRIDAY, NOVEMBER 12**

**8:30-10:00 AM - CONCURRENT SESSIONS**
LOW-INCOME WORKERS
ORGANIZER/MODERATOR: John Karl Scholz, University of Wisconsin-Madison

**PRESENTATIONS:**
- The EITC and Labor Market Participation of Families on Welfare—John Karl Scholz, University of Wisconsin-Madison; Joseph Hotz, UCLA; Charles Mullin, Bates White
- The Use of Federal Work Opportunity and Welfare-to-Work Tax Credits by Temporary Help Service Firms and Their Implications for Workers’ Labor Market Outcomes—Sarah Hamersma, University of Florida; and Carolyn Heinrich, University of Wisconsin-Madison
- Evidence on Less-Skilled Workers and the Unemployment Insurance System in the 1990s—Molly Dahl, Congressional Budget Office
The EITC and Food Stamp Program Case Load Dynamics—Laura Tiehen, U. S. Department of Agriculture; and Stacy Dickert-Conlin, Syracuse University

DISCUSSANTS:
Elizabeth Davis, University of Minnesota
Karen M. Pence, Federal Reserve Board of Governors

TAX ENFORCEMENT
ORGANIZERS:  Marsha A. Blumenthal, University of Saint Thomas; and Eric J. Toder, Consultant
MODERATOR:  Helena Blazic, University of Rijeka, Croatia
PRESENTATIONS:
- Estimating the Indirect Effects of Audits: An Experimental Approach—Betty Jackson, University of Colorado-Boulder; James Alm, Georgia State University; and Michael McKee, University of Tennessee, Knoxville
- Multi-agent Based Simulation of the Deterrent Effect of Taxpayer Audits—Kim M. Bloomquist, Office of Research, Internal Revenue Service
- Alternative Methods to Model the Resource Allocation Problem—Edward Emblom, Office of Research, Internal Revenue Service

DISCUSSANTS:
Omar Arias, The World Bank
John Deskins, University of Tennessee, Knoxville

GOVERNMENT INSTITUTIONS AND FISCAL OUTCOMES
MODERATOR:  J. Fred Giertz, University of Illinois Urbana-Champaign
PRESENTATIONS:
- Democrats, Republicans, and Taxes—W. Robert Reed, University of Oklahoma
- Do Large Cabinets Favor Large Governments? Evidence from Sub-Federal Jurisdictions—Christoph A. Schaltegger, Swiss Federal Tax Administration; and Lars P. Feld, Phillips-University of Marburg
- The Median Voter Didn’t Show Up: Representative Democracy and Public Employees’ Wages—Albert Saiz, The Wharton School
- Local Officials’ Attitudes and Opinions about the Future of Public Finance—Christopher Hoene, National League of Cities; and Mark Baldassare, Public Policy Institute of California

DISCUSSANT:
John A. Spry, University of Saint Thomas

GAMING
ORGANIZER/MODERATOR:  Ranjana Madhusudhan, New Jersey Department of Treasury
PRESENTATIONS:
- The Gaming Industry: Back to the Future—Frank Fahrenkopf, American Gaming Association
- The Demand for Lotto: Theory and Evidence—Herbert Walther, Vienna University of Economics and Business Administration
- Tribal-State Compacts and Other Issues with Indian Gaming—Mary B. Magnuson, Jacobson Buffalo Schoessler & Magnuson Ltd., Saint Paul

DISCUSSANTS:
Marc Falcone, Deutsche Bank, New York
Judy Zelio, National Conference of State Legislatures

10:15-11:45 AM - CONCURRENT SESSIONS

FRONTIERS OF PUBLIC FINANCE
NTA Outstanding Doctoral Dissertation Winners

STATE AND LOCAL TAX AND SPENDING POLICIES
MODERATOR:  Ferdinand P. Schoettle, University of Minnesota
PRESENTATIONS:
- The Distributional Incidence of State and Local Taxes and Expenditures: Causes and
Effects—Howard Chernick and Paul Sturm, Hunter College of the City University of New York

Property Taxation without Representation: The Economics of Second Homes—Nathan B. Anderson, University of Michigan

Measuring Local Property and Sales Tax Structure Stress—W. Bartley Hildreth, Wichita State University

State and Local Sales ($101.1 Billion) and Property Taxes ($156.1 Billion), The 257.2 Billion Dollar Annual Levy on Business Revenues. Who Cares? Does It Matter?—Ferdinand P. Schoettle, University of Minnesota

DISCUSSANTS:
Leslie E. Papke, Michigan State University
Robert P. Strauss, Carnegie-Mellon University
James Wetzler, Deloitte Tax LLP, New York

INTERNATIONAL TAXATION OF SAVINGS AND INTEREST
MODERATOR: TBA
PRESENTATIONS:
Costs and Benefits of a Convenient Interest Rate Transfer Pricing Rule—Jean-Pierre Vidal and Nicolas A. Papageorgiou, HEC Montréal; and Michel Ostiguy, Deloitte & Touche, Montréal

Capital Taxation and Accumulation in Open Economies—Geremia Palomba, International Monetary Fund

Combining Dutch Presumptive Capital Income Tax and US QI to Set Forth a New System of International Savings Taxation—Marcel Gérard, Catholic University of Mons, Belgium

DISCUSSANT:
Harry Grubert, Office of Tax Analysis, U.S. Treasury Department

STATE POLICY AND ECONOMIC GROWTH
ORGANIZER: W. Robert Reed, University of Oklahoma
MODERATOR: David F. Merriman, Loyola University Chicago
PRESENTATIONS:
Tax Policy and State Economic Development—Steven Yamarik, Tufts University
Do New Lottery Games Stimulate Economic Activity?—Mark Skidmore, University of Wisconsin-Whitewater; and Mehmet Serkan Tosun, West Virginia University

Workers’ Compensation and State Employment Growth—Kelly D. Edmiston, Federal Reserve Bank of Kansas City

DISCUSSANTS:
Therese J. McGuire, Northwestern University
Birger Nerré, University of Hamburg
W. Robert Reed, University of Oklahoma

NOON-1:30 PM LUNCHEON
PRESIDING: Robert D. Ebel, The World Bank
SPEAKER: Hon. George Latimer, Macalester College; Former Mayor of St. Paul; Former Chair, Minnesota Tax Study Commission

1:45-3:15 PM - CONCURRENT SESSIONS

MINNESOTA ISSUES AND NATIONAL PERSPECTIVES
ORGANIZERS: Robert D. Ebel, The World Bank; and Therese J. McGuire, Northwestern University
MODERATOR: Daniel A. Salomone, Minnesota Commissioner of Revenue
PANELISTS:
Leslie E. Papke, Michigan State University
Steven M. Sheffrin, University of California, Davis
David L. Sjoquist, Georgia State University

NEW PERSPECTIVES ON THE INDIVIDUAL INCOME TAX
MODERATOR: Pamela Moomau, Joint Committee on Taxation
PRESENTATIONS:
A Unified Family Tax Credit—Adam Carasso, Jeffrey Rohaly, and C. Eugene Steuerle, The
The U.S. Individual Income Tax and the Deduction of Medical Expenditures—Miguel Gouveia, Universidade Católica Portuguesa; and Robert P. Strauss, Carnegie-Mellon University

The Taxable Income Elasticity: A Decomposition and Sensitivity Analysis—Seth H. Giertz and David Weiner, Congressional Budget Office

DISCUSSANT:
John W. Diamond, Baker Institute for Public Policy, Rice University

CURRENT ISSUES IN INTERNATIONAL TAXATION
ORGANIZER/MODERATOR: Daniel N. Shaviro, New York University Law School

PRESENTATIONS:

The Deemed Dividend Problem—Reuven Avi-Yonah, University of Michigan Law School

The Location of Multinational Corporation Income: New Developments and Implications for Policy—Harry Grubert, Office of Tax Analysis, U.S. Treasury Department; and Rosanne Altshuler, Joint Committee on Taxation

DISCUSSANTS:
Jack Mintz, University of Toronto and C.D. Howe Institute

NEW IDEAS ABOUT STATE FISCAL STABILITY

ORGANIZER: David F. Merriman, Loyola University Chicago
MODERATOR: Donald J. Boyd, Rockefeller Institute

PRESENTATIONS:
State Revenue Stability: Alternative Conceptualizations—Richard F. Dye, Lake Forest College; and David F. Merriman, Loyola University Chicago

Fiscal Reserves and State Saving Behavior—Yilin Hou, University of Georgia; and William Duncombe, Syracuse University

The Role of Budget Stabilization Funds in Smoothing Government Expenditures over the Business Cycle—Gary A. Wagner, Duquesne University; Erick M. Elder, University of Arkansas at Little Rock

DISCUSSANTS:
Donald Bruce, University of Tennessee, Knoxville
Lorrie Brown, Washington State Department of Revenue

3:30-5:00 PM - CONCURRENT SESSIONS

A FEDERAL TAX POLICY AGENDA FROM FORMER TAX OFFICIALS
ORGANIZER: Laura Kalambokidis, University of Minnesota
MODERATOR: Jane G. Gravelle, Congressional Research Service

PANELISTS:
Leonard E. Burman, The Urban Institute
Andrew B. Lyon, PricewaterhouseCoopers
John Karl Scholz, University of Wisconsin-Madison
C. Eugene Steuerle, The Urban Institute

COMPARATIVE CASE STUDIES IN TAX CULTURE
ORGANIZER/MODERATOR: Birger Nerré, University of Hamburg

PRESENTATIONS:
Culture Differences and Tax Morale in the United States and in Europe—James Alm, Georgia State University; and Benno Torgler, Yale Center for International and Area Studies

The German Reunification Revisited: A Tax-Cultural Perspective—Birger Nerré and Carsten Pallas, University of Hamburg

Societal Institutions and Tax Effort in Developing Countries—Richard M. Bird, University of Toronto; Jorge Martinez-Vazquez, Georgia State University; Benno Torgler, Yale Center for International and Area Studies

Trust, Culture and Morale: Advancing a Sociological Framework to the Study of Tax Compliance—Rafael Marques, ISEG/UTL and SOCIUS

DISCUSSANTS:
THE ECONOMICS OF PUBLIC DEBT
ORGANIZER: Ranjana Madhusudhan, New Jersey Department of Treasury
MODERATOR: Renee Boicourt, Moody’s Investors Service
PRESENTATIONS:
- California’s Debt Situation: Trends and Issues—Mark Ibele, Jon David Vasché and Brad Williams, California Legislative Analyst’s Office
- Public Debt Dynamics Following Different Fiscal Policy Episodes—Martin Zagler, Vienna University of Economics and Business Administration
- American State Debt Accumulation and Affordability—Gerald Miller, Rutgers - The State University of New Jersey; and W.Bartley Hildreth, Wichita State University
DISCUSSANT:
Donald J. Boyd, Rockefeller Institute

STATE EARNED INCOME TAX CREDITS
MODERATOR: TBA
PRESENTATIONS:
- Do Free Tax Preparation Sites Increase Utilization of State Earned Income Credits? Evidence from Minnesota—Donald P. Hirasuna, Research, Minnesota House of Representatives; and Thomas F. Stinson, Minnesota State Economist and University of Minnesota
- State Earned Income Tax Credit Adoption: Taste, Benefits Policy, Fiscal Capacity or Politics—Patricia Byrnes, University of Illinois at Springfield; and Ann L. Sundeen, Illinois Department of Natural Resources
- Effective Tax Rates Facing Minnesota’s Working Poor: The Impact of Budget Cuts on Incentives—Paul A. Wilson, Fiscal Analysis, and Donald P. Hirasuna, Research, Minnesota House of Representatives

INCOME TAXES AND TAXPAYER BEHAVIOR
MODERATOR: TBA
PRESENTATIONS:
- Taxes and Entrepreneurial Entry: An Empirical Investigation Using Longitudinal Tax Return Data—Donald Bruce and Tami Gurley, University of Tennessee
- Intrafamily Distribution and Taxation—Elisabeth Gugl, University of Victoria, British Columbia
DISCUSSANTS:
Gerald E. Auten, Council of Economic Advisers
Alex Turk, Internal Revenue Service

5:15-6:15 PM - RECEPTION

SATURDAY, NOVEMBER 15

8:30-10:00 AM - CONCURRENT SESSIONS

CURRENT TOPICS IN CORPORATE TAX PLANNING
ORGANIZER/MODERATOR: Lillian F. Mills, University of Arizona
PRESENTATIONS:
- Alternative Corporate Leasing Strategies: Meeting Diverse Tax, Financial, and Audit Objectives—Suzanne Morsfield, New York University
- The Impact of the Bonus Depreciation Rules on the Ability of Deferred Tax Expense and Accrual-Based Measures to Detect Earnings Management Activities—Amy Dunbar and John
BURDEN OF TAX COMPLIANCE
ORGANIZER/MODERATOR: Marsha A. Blumenthal, University of Saint Thomas

PRESENTATIONS:
- Filing Burdens of Child-Related Tax Benefits—Janet Holtzblatt, Office of Tax Analysis, U.S. Treasury Department
- Assessing the Tax Simplification Impact of Tax Reform: Research Methodology and Empirical Evidence from Australia—Binh Tran-Nam, University of South Wales
- Compliance Costs of Taxation in a Transition Country: The Examples of Croatia—Helena Blazic, University of Rijeka, Croatia
- Recent Research on Small Business Compliance Burden—John L. Guyton, John F. O’Hare, Audrey Kindlon, IBM Business Consulting; and Jian A. Zhou, Office of Research, Internal Revenue Service

DISCUSSANTS:
- Eric J. Toder, Consultant
- Jo Beth Mertens, Hobart and William Smith Colleges
- Katarina Ott, Institute of Public Finance, Croatia

LOCAL ECONOMIC DEVELOPMENT
MODERATOR: Andy Hultquist, Ohio State University

PRESENTATIONS:
- Local Fiscal Structure as a Cause of Urban Sprawl in the United States—Robert W. Wassmer, California State University, Sacramento
- MSA Location and the Impact of State Taxes on Employment and Population: A Comparison of Border and Interior MSAs—William H. Hoyt, University of Kentucky; and J. William Harden, University of North Carolina, Greensboro
- Declining Cities During Times of Fiscal Constraint: Is Tax Increment Financing Effective for Residential Redevelopment?—Deborah A. Carroll, University of Tennessee, Knoxville; and Jeffrey Sachse, University of Wisconsin-Milwaukee
- Analyzing Local Housing Values to Assess the Economic Development Effects of Midwestern Casinos—James R. Landers, Indiana Legislative Services Agency

TAXES AND SAVINGS
MODERATOR: Nicholas Bull, Joint Committee on Taxation

PRESENTATIONS:
- Pension Plan Choice by State of Michigan Employees—Leslie E. Papke, Michigan State University
- Likely Effects of Lifetime Savings Accounts on Private Saving—Paul A. Burnham, Congressional Budget Office
- State-Sponsored College § 529 Plans: The Influence of Tax and Non-Tax Factors on Investors’ Choice—LeAnn Luna and Raquel Meyer Alexander, University of North Carolina-Wilmington

DISCUSSANTS:
- Peter Brady, Office of Tax Analysis, U.S. Treasury Department
- Kevin B. Moore, Federal Reserve Board of Governors
- Robert Lemke, Lake Forest College

10:15-11:45 AM - CONCURRENT SESSIONS

PROPERTY TAXES, HOUSING, AND SCHOOL FINANCE
MODERATOR: Christopher Hoene, National League of Cities

PRESENTATIONS:
- Alternative Ways of State Education Finance System Reform: State Aid vs. Property Tax Exemptions—John M. Yinger, William D. Duncombe and Tae Ho Eom, Rutgers - The State University of New Jersey
Determining the Cost of an Adequate Education in Minnesota—Mark Haveman, Minnesota Taxpayers Association

School Finance and Local Incentives: The Effects of Property Tax Abatements on School Tax Burden and Effort—Esteban G. Dalehite, Indiana University Bloomington

Housing Tax Deductions and Single-Family Housing Demand—Atreyee Ghosh Roy, Minnesota State University, Mankato; and John E. Anderson and James R. Schmidt, University of Nebraska-Lincoln

Discussants:
Nathan B. Anderson, University of Michigan
Andrew Reschovsky, La Follette School, University of Wisconsin

Individual Income Tax: A Look Forward
Organizer/Moderator: James R. Nunns, Office of Tax Analysis, U.S. Treasury Department

Presentations:
Suppose We Took the AM Out of the AMT?—Leonard E. Burman, The Urban Institute; and David Weiner, Congressional Budget Office

Receipt of Capital Income and the Effect of Recent Savings Proposals—Peter Brady, Office of Tax Analysis, U.S. Treasury Department; and Paul A. Smith, Board of Governors of the Federal Reserve System

Marriage Penalties and Bonuses: A Longer Term Perspective—Robert Gillette, Janet Holtzblatt, and Emily Lin, Office of Tax Analysis, U.S. Treasury Department

Replacing Arm’s Length Pricing with Formulary Apportionment in the EU—Does the EU Know What It Is Doing?
Organizer: Joann M. Weiner, University Saint-Louis, Brussels

Panelists:
Joann M. Weiner
Jack Mintz, University of Toronto and C.D. Howe Institute
Charles E. McClure, Jr., Hoover Institution, Stanford University
Valerie Amerkhail, Economic Consulting Services LLC
Laura Clauiser, Office of Tax Analysis, U.S. Treasury Department
Matthias Mors, Taxation and Customs Unit, EU Commission

Program Committee
Laura Kalambokidis, University of Minnesota, Chair
Gerald Auten, Office of Tax Analysis, U.S. Treasury Department
Marsha A. Blumenthal, University of Saint Thomas
Robert D. Ebel, The World Bank
J. Fred Giertz, National Tax Association/University of Illinois Urbana-Champaign
Ranjan Madhusudhan, Revenue & Economic Analysis, New Jersey Treasury
Therese McGuire, Kellogg School of Management, Northwestern University
Birger Nerré, University of Hamburg
Thomas S. Neubig, Ernst & Young LLP
James R. Nunns, Office of Tax Analysis, U.S. Treasury Department
Lynn E. Reed, Minnesota Taxpayers Association
Ferdinand P. Schoettle, University of Minnesota
Jenny Wahl, Carleton College
Joann M. Weiner, University Saint-Louis, Brussels
Sarah West, Macalester College

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