

**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**

- BURDEN OF TAX COMPLIANCE
- LOCAL ECONOMIC DEVELOPMENT
- TAXES AND SAVINGS
- ◆ CONCURRENT SESSIONS, 10:15-11:45 AM
 - PROPERTY TAXES, HOUSING, AND SCHOOL FINANCE
 - INDIVIDUAL INCOME TAX: A LOOK FORWARD
 - REPLACING ARM'S LENGTH PRICING WITH FORMULARY
 - APPORTIONMENT IN THE EU—DOES THE EU KNOW WHAT IT IS DOING?

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
 State Responses to Business Tax Planning—**James Wetzler**, Deloitte Tax LLP, New York
 On the Extent, Growth, and Efficiency Consequences of State Business Tax Planning—**John Deskins**, Donald Bruce and William F. Fox, University of Tennessee, Knoxville

DISCUSSANT:

Dharmika 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—**Karie 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

Tax Exporting, State Income Taxes, and the Alternative Minimum Tax—**Charles L. Ballard** and **Paul L. Menchik**, Michigan State University

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

An Assessment of the Recent Sub-Federal Fiscal Reforms in the Russian Federation—**Jorge Martinez-Vazquez**, **Andrey Timofeev**, and **L. F. Jameson Boex**, Georgia State University

DISCUSSANTS:

Elisabeth Gugl, University of Victoria
Jonathan C. Rork, Vassar College

VOLUNTARY COMPLIANCE AND EVASION

ORGANIZER: **Marsha A. Blumenthal**, University of Saint Thomas

MODERATOR: **Binh Tran-Nam, University of New South Wales**

PRESENTATIONS:

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

DISCUSSANTS:

Janet G. McCubbin, Statistics of Income Division, Internal Revenue Service

Marsha A. Blumenthal, University of Saint Thomas

EXAMINING SALES TAXES

MODERATOR: **Robert D. Ebel, The World Bank**

PRESENTATIONS:

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

DISCUSSANT:

Raymond Ring, University of South Dakota

NOON-1:30 PM - LUNCHEON

PRESIDING: *Thomas S. Neubig*, President, National Tax Association

SPEAKER: *David Wessel*, Wall Street Journal

1:45-3:15 PM - CONCURRENT SESSIONS

OPTIONS FOR DEALING WITH STATE REVENUE INSTABILITY

MODERATOR: **TBA**

PRESENTATIONS:

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

State-Local Revenue Diversification, Stability, and Growth: Time Series

Evidence—Donald L. Schunk, Douglas P. Woodward, and Sanela Porca, University of South Carolina

DISCUSSANT:

Thomas Stinson, Minnesota State Economist and University of Minnesota

RECENT DEVELOPMENTS IN LAND VALUE TAXATION

ORGANIZER: **Michael E. Bell, George Washington University and MEB Associates**

MODERATOR: **Daniel A. Salomone, Minnesota Commissioner of Revenue**

PRESENTATIONS:

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:

Riël 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

Distributional Effects of Estate Tax Reform—Leonard E. Burman and Jeffrey Rohaly, The Urban Institute; and William G. Gale, The Brookings Institution

Bequest and Tax Planning: Evidence from the Shadow of Death—Wojciech Kopczuk, Columbia University

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 Ljung 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 Caseload 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), 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

Urban Institute

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:

More Revenues, Less Distortion? Responding to Cross-Border Tax Arbitrage—Daniel N. Shaviro, New York University Law School

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:

Jon Davis, University of Wisconsin-Madison
Janet G. McCubbin, Statistics of Income, Internal Revenue Service
Robert McNab, Naval Postgraduate School, Monterey, CA
Matthew N. Murray, University of Tennessee, Knoxville

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

Fiscal Policy and the Family: Evaluating Labor Supply in a Household Production Model— Kelly S. Ragan, University of Chicago

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

Phillips, University of Connecticut; and Sonja Olhoft Rego, University of Iowa
Corporate Tax Avoidance and Equity Values—Mihir A. Desai, Harvard University; and
Dhammika Dharmapala, University of Connecticut
DISCUSSANT:

Edmund Outslay, Michigan State University

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—Atrayee 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. McLure, Jr., Hoover Institution, Stanford University

Valerie Amerkhail, Economic Consulting Services LLC

Laura Clauser, 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

Ranjana 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