99th Annual Conference on Taxation

November 16–18, 2006
Boston, Massachusetts
Hyatt Regency Hotel
Program at a Glance

THURSDAY, NOVEMBER 16

GENERAL SESSION — 8:30–10:00 AM
On Globalization and the Possibility of Progressive Taxation

CONCURRENT SESSIONS—10:15–11:45 AM
Internationalizing the Public Finance Curriculum
Retirement Savings: Perspectives, Prospects and Judgment Calls
Are State Business Tax Incentives Good Public Policy?: Multi-Disciplinary Perspectives in the Wake of Cuno v. DaimlerChrysler
New Perspectives on Tax Compliance

LUNCHEON NOON — 1:30 PM
Speaker: The Honorable Michael Dukakis, Northeastern University

CONCURRENT SESSIONS—1:45–3:15 PM
Inter-Jurisdictional Fiscal Disparities and Intergovernmental Grants
State Efforts to Extend Health Care Coverage
Value Added Taxation: Administration, Evasion, and Feasibility
From Accumulation to Distribution: Building Then Tapping the Retirement Nest Egg
Tax Policy and Financial Accounting

GENERAL SESSION — 3:30–5:00 PM
In Honor of Richard Bird

NATIONAL TAX ASSOCIATION ANNUAL MEETING 5:00–6:00 PM

RECEPTION — 6:30–7:30 PM

FRIDAY, NOVEMBER 17

CONCURRENT SESSIONS — 8:30–10:00 AM
Disasters: Implications for Public Finance and Public Policy
International Tax Issues
Topics in State Economic Development
Tax Culture and Tax Morale

CONCURRENT SESSIONS — 10:15–11:45 AM
Property Valuation, Burden Assignment, and Differential Taxation
Taxes, Labor Supply, and Entrepreneurship
Evolving State Business Tax Policies
Social Welfare and Public Finance Issues in Education Finance

CONCURRENT SESSIONS — 3:30–5:00 PM
Local Public Finance with and without Constraints
The Effect of Taxes on Corporate Behavior
Issues in the Choice of Tax Base and the Structure of Revenue
International Tax Composition—Results from the Special Research Area

GRADUATE STUDENT RESEARCH FORUM — 5:00–5:45 PM

RECEPTION — 5:30–6:30 PM

SATURDAY, NOVEMBER 18

CONCURRENT SESSIONS — 8:30–10:00 AM
Taxation and Economic Growth
Tax Policy for Education: Financial Aid and College Savings Incentives
Tax Benefits and Administrative Burdens, Recent Research from the Internal Revenue Service
New Research from Graduate Students

CONCURRENT SESSIONS — 10:15–11:45 AM
Local Public Finance
Tax Havens
Geographically Based Taxes and Tax Incentives

PROGRAM COMMITTEE

William Gentry, Williams College, Chair
George Plesko, University of Connecticut, Storrs, Chair

Raquel Alexander, University of Kansas
Katharine Bradbury, Federal Reserve Bank of Boston
Leah Brooks, McGill University
Donald Bruce, University of Tennessee
Deborah Carroll, University of Georgia
Donald Chirinko, Emory University
Robert Dickert-Conlin, Michigan State University
John Diamond, Rice University
Richard Dye, Lake Forest College
Robert Ebel, Office of The Chief Financial Officer, District of Columbia
Kelly Edmiston, Federal Reserve Bank of Kansas City
William Fischer, Dartmouth College
Timothy Goodspeed, Hunter College, CUNY
Andrew Hanson, Syracuse University
Sarah Holden, Investment Company Institute
Laura Kalmokosidis, University of Minnesota
LeAnn Luna, University of Tennessee, Knoxville
Janet McCubbin, SOI, Internal Revenue Service
Birger Nerré, Halle Institute for Economic Research
Michael Pagnano, University of Illinois, Chicago
Robert Reed, University of Canterbury
Robert Tannenwald, Federal Reserve Bank of Boston
Robert Triest, Federal Reserve Bank of Boston
Bruce Wallin, Northeastern University
Robert Wassmer, California State University, Sacramento
David Wildasin, University of Kentucky
Connie Weaver, Texas A&M University
Martin Zagler, European University Institute & Vienna University of Economics
Dennis Zimmerman, Congressional Budget Office
THURSDAY, NOVEMBER 16, 2006

8:30–10:00 AM — GENERAL SESSION

On Globalization and the Possibility of Progressive Taxation
Location: GRAND BALLROOM
Organizer: William Gentry, Williams College
Moderator: George Plesko, University of Connecticut, Storrs
Speaker: The Honorable Lawrence Summers, Harvard University
Interlocutor: Joel Slemrod, University of Michigan

10:00–10:15 AM COFFEE BREAK — ELEVATOR 4TH LEVEL

10:15–11:45 AM — CONCURRENT SESSIONS

Internationalizing the Public Finance Curriculum
Location: DEDHAM
Organizer/Moderator: Laura Kalambokidis, University of Minnesota
Panelists:
Reuven Avi-Yonah, University of Michigan Law School
Jon Bakija, Williams College
Mihi Desai, Harvard University
Ronald Fisher, Michigan State University

Retirement Savings: Perspectives, Prospects and Judgment Calls
Location: DUXBURY
Organizer: LeAnn Luna, University of Tennessee, Knoxville
Moderator: Raquel Alexander, University of Kansas
Presentations:
“Individual Savings Accounts Proposals: Budgetary and Economics Effects,” Jane Gravelle, Congressional Research Service
“Should the Old Play It Safe? Portfolio Choice with Uncertain Medical Expenses,” David A. Love, Williams College and Maria Perozek, Federal Reserve Board of Governors
Discussants:
Jane Osko, Federal Reserve Board of Governors
Ed Nannenhorn, U.S. Government Accountability Office
Paul A. Smith, Federal Reserve Board of Governors

Are State Business Tax Incentive Good Public Policy?:
Multi-Disciplinary Perspectives in the Wake of Cuno v. DaimlerChrysler
Location: ADRIENNE
Organizers: Robert Chirinko, Emory University and CESifo and Dan Wilson, Federal Reserve Bank of San Francisco
Moderator: Dan Wilson, Federal Reserve Bank of San Francisco
Presentations:
“Constraining State Business Tax Incentives: The Commerce Clause’s Role,” Peter Enrich, Northeastern University School of Law
“Reining in the Competition for Capital: An Institutional View,” Ann Markusen, University of Minnesota
“State Business Tax Incentives: What are the Facts?” Robert Chirinko, Emory University and CESifo, and Dan Wilson, Federal Reserve Bank of San Francisco
Discussant:
David Wildasin, University of Kentucky

New Perspectives on Tax Compliance
Location: PLYMOUTH
Organizer: Janet McCubbin, SOI, Internal Revenue Service
Moderator: Mark Mazur, Internal Revenue Service
Presentations:
“Audit Information Dissemination, Taxpayer Communication, and Compliance Behavior,” James Alm, Georgia State University, Betty Jackson, University of Colorado, and Michael McKee, University of Tennessee, Knoxville
“Identity and Tax Evasion,” Zhiyong An, University of California, Berkeley
“Harnessing the ‘Invisible Hand’ to Foster Tax Compliance,” Leandra Lederman, Indiana University School of Law, Bloomington
“Abusive Tax Shelters and the Tax Gap,” Mark A. Ibele, California Board of Equalization
Discussant:
Diane Lim Rogers, The Brookings Institution

1:45–3:15 PM — CONCURRENT SESSIONS

Inter-Jurisdictional Fiscal Disparities and Intergovernmental Grants
Location: ADRIENNE
Organizer/Moderator: Katharine Bradbury, Federal Reserve Bank of Boston
Presentations:
“Fiscal Disparities in Selected Metropolitan Areas,” Howard Chernick, Hunter College, CUNY and Andrew Reschovsky, University of Wisconsin–Madison
“Non-Fungibility of Unconditional Intergovernmental Grants,” Pablo Camacho–Gutierrez, Texas A&M International University
“State Aid to Municipalities: Addressing Disparities in Non-School Costs and Revenue Capacity Among Massachusetts Cities and Towns,” Katharine Bradbury, Federal Reserve Bank of Boston, Bo Zhao, Federal Reserve Bank of Boston, and Alan Clayton–Matthews, University of Massachusetts, Boston
Discussant:
Tracy Gordon, Public Policy Institute of California

State Efforts to Extend Health Care Coverage
Location: DEDHAM
Organizer: Robert Tannenwald, Federal Reserve Bank of Boston
Moderator: Michael Doonan, Brandeis University
Presentations:
“Extending Health Care Coverage in Hawaii,” Robert Valetta, Federal Reserve Bank of San Francisco
“Massachusetts New Health Care Law,” Michael Widmer, Massachusetts Taxpayers Association
“Extending Health Care Coverage to Children in Connecticut,” Mary Alice Lee, Connecticut Voices for Children
Discussant:
Reagan Baughman, University of New Hampshire

Value Added Taxation: Administration, Evasion, and Feasibility
Location: STURBRIDGE
Organizer/Moderator: William M. Gentry, Williams College
Presentations:
“Sources of Complexity in the Value Added Tax: A European Perspective,” Antonio Martins, Combria University
“An Analysis of Value Added Tax Evasion,” Hari Luiettel, St. Cloud State University
“Why Not a Credit-METHOD X-Tax?” Itai Grinberg, Skadden, Arps, Slate, Meagher & Flom, LLP
Discussants:
William Gentry, Williams College
Richard Ainsworth, Boston University
Yoram Keinan, Ernst & Young

From Accumulation to Distribution: Building Then Tapping the Retirement Nest Egg
Location: DUXBURY
Organizer/Moderator: Sarah A. Holden, Investment Company Institute
Presentations:
“Cracking Open the Nest Egg: Are Older Workers Withdrawing Too Fast from Their DC Plans?” David A. Love, Williams College and Paul A. Smith, Federal Reserve Board of Governors
“Optimal Saving: Would We Know It If We Saw It?” Peter J. Brady, Investment Company Institute
“Running 401K—Keeping Pace From Accumulation to Distribution,” Sarah A. Holden, Investment Company Institute
Discussant:
Julia Coronado, Barclays Capital
Tax Policy and Financial Accounting
Location: PLYMOUTH
Organizer: Connie Weaver, Texas A&M University
Moderator: Jeffrey Kahn, Penn State University
Presentations:
“Is Aggressive Financial and Tax Reporting Related to the Tax Function as a Profit or Cost Center?” John R. Robinson, Stephanie Sikes, University of Texas at Austin, and Connie Weaver, Texas A&M University
Discussants:
David P. Weber, University of Connecticut, Storrs

3:15–3:30 PM COFFEE BREAK — ELEVATOR 4TH

3:30–5:00 PM — GENERAL SESSION
In Honor of Richard Bird
Recipient – 2006 DANIEL M. HOLLAND MEDAL
Organizer: Robert Ebel, Office of The Chief Financial Officer, District of Columbia
Moderator: Eric Zolt, University of California at Los Angeles
Presentations:
“Recognition of the Ongoing Contributions of Richard M. Bird”
Roy Bahl, Georgia State University
Charles McLure, Stanford University
Enid Slack, University of Toronto
François Vaillancourt, Université de Montréal
Comments:
Richard Bird, University of Toronto

Presentation of the Daniel M. Holland Medal to Richard Bird

5:00–6:00 PM ANNUAL MEETING OF THE MEMBERS OF THE NATIONAL TAX ASSOCIATION – TAX INSTITUTE OF AMERICA
Location: GRAND BALLROOM
Presentation of the Outstanding Doctoral Dissertation Awards
Presidential Address, Joel Slemrod

6:30–7:30 PM — RECEPTION IN HONOR OF RICHARD BIRD
Location: FEDERAL RESERVE BANK OF BOSTON

FRIDAY, NOVEMBER 17, 2006

8:30–10:00 AM — CONCURRENT SESSIONS
Location: DEDHAM
Organizer: Dennis Zimmerman, Congressional Budget Office
Moderator: Thomas Neebig, Ernst & Young
Presentations:
“Relationships, Persistent Underwriter Use, and the Cost of Borrowing,” Mark Robbins and William Simonsen, University of Connecticut
“The Impact of Municipal Debt on House Values: Focusing on the Role of the Referendum,” Myungsu Hur, Marist College
“The Preferred Habitat Patterns in the Holdings of Canadian and U.S. Sub-national Debt,” W. Bartley Hildreth and Gonul Colak, Wichita State University
“Broadening the Definition of Arbitrage Bonds: An Application to Nonprofit Hospitals,” Dennis Zimmerman and Kurt Seibert, Congressional Budget Office
Discussants:
Michael Decker, Securities Industry and Financial Markets Association
Kristy Piccinini, Congressional Budget Office

Disasters: Implications for Public Finance and Public Policy
Location: DUXBURY
Organizer: David Wildasin, University of Kentucky
Moderator: Howard Chernick, Hunter College, CUNY
Presentations:
“Planning for Protection through Permitting,” Carolyn Kousky, Erzo Luttmer, and Richard Zeckhauser, Harvard University
“Disaster Relief and Preparedness: Intergovernmental Dimensions,” David Wildasin, University of Kentucky
Discussant:
Erwann O. Michel–Kerjan, University of Pennsylvania

International Tax Issues
Location: ADRIENNE
Organizer/Moderator: Timothy Goodspeed, Hunter College, CUNY
Presentations:
“International Burdens of the Corporate Income Tax,” William C. Randolph, Congressional Budget Office
“Are Other Government Policies More Important than Taxation in Attracting FDI?” Timothy Goodspeed, Hunter College, CUNY, Jorge Martinez–Vazquez, Georgia State University and rede, Universidad de Vigo, and Li Zhang, Georgia State University
Discussants:
Jane Gravelle, Congressional Research Service
Steven D. Felgran, KPMG
William C. Randolph, Congressional Budget Office

Topics in State Economic Development
Location: PLYMOUTH
Organizer/Moderator: W. Robert Reed, University of Canterbury
Presentations:
“Are Impact Fees a Deterrent to Development?”, James Alm, Georgia State University and Douglas Campbell, University of Memphis
“Do Wisconsin Tax Increment Finance Districts Stimulate Growth in Real Estate Values? Do They Contribute to Sprawl?”, Russ Kashian, University of Wisconsin–Whitewater, David Merriman, Loyola University of Chicago, and Mark Skidmore, University of Wisconsin–Whitewater
“Policy Determinants of State Tax Burden,” W. Robert Reed, University of Canterbury and Cynthia Rogers, University of Oklahoma
Discussants:
Gregory S. Burge, University of Oklahoma
Jon Rork, Georgia State University
Daniel Feenberg, National Bureau of Economic Research

Take time to visit the local attractions
Public Garden/Boston Common (2 minutes)
Quincy Market/Faneuil Hall (10 minutes)
Freedom Trail (5 minutes)
Theater District (5 minutes)
Water Front (10 minutes)
Back Bay (10 minutes)
Beacon Hill (4 minutes)
Macy’s, Filene’s (2 minutes)
State House (7 minutes)
Fleet Center (10 minutes)
North Station (10 minutes)
Post Office Square (6 minutes)
### Tax Culture and Tax Morale
**Location:** CONCORD  
**Organizer/Moderator:** Birger Nerré, Halle Institute for Economic Research  
**Presentations:**  
- “Tax Reform and Culture – Lessons for Tax Political Advice in Developing Countries,” Birger Nerré, Halle Institute for Economic Research and David Nguyen-Thanh, German Agency for Technical Cooperation  
- “Recent Developments in German Tax Morale,” Lars Feld, Philipps–University of Marburg and Benno Torgler, Yale University and CREMA Center for Research in Economics and the Arts  
- “Tax Morale and the Shadow Economy,” Benno Torgler, Yale University and CREMA Center for Research in Economics and the Arts and Friedrich Schneider, Johannes Kepler University of Linz  
- “Tax Bribes in Transition Countries,” John E. Anderson, University of Nebraska  

**Discussants:**
TBA

#### 10:00–10:15 AM COFFEE BREAK — ELEVATOR 4TH LEVEL

#### 10:15–11:45 AM — CONCURRENT SESSIONS

#### Property Valuation, Burden Assignment, and Differential Taxation
**Location:** CONCORD  
**Organizer/Moderator:** Richard F. Dye, Lake Forest College and Lincoln Institute of Land Policy  
**Presentations:**  
- “The Valuation of Large Office Buildings for Property Tax Purposes,” Richard R. Almy, Almy, Gloudemans, Jacobs & Denne  
- “A Comparative Analysis of Property Taxes on the Elderly,” Raymond J. Ring and Gregor Garry, University of South Dakota  

**Discussants:**  
Gary C. Cornia, Brigham Young University  
Richard D. England, University of New Hampshire and Lincoln Institute of Land Policy

#### Taxes, Labor Supply, and Entrepreneurship
**Location:** ADRIENNE  
**Organizer/Moderator:** Robert Triest, Federal Reserve Bank of Boston  
**Presentations:**  
- “Taxes, Deadweight Loss and Intertemporal Female Labor Supply: Evidence from Panel Data,” Anil Kumar, Federal Reserve Bank of Dallas  

**Discussants:**  
Monica Singhal, Harvard University  
Kevin Moore, Federal Reserve Board of Governors

#### Evolving State Business Tax Policies
**Location:** DEDHAM  
**Organizer:** Laura Kalambokidis, University of Minnesota  
**Moderator:** Paul Wilson, Minnesota Department of Revenue  
**Presentations:**  
- “Vertical Competition and Mobile Capital: An Empirical Investigation,” William F. Fox, Matthew N. Murray, University of Tennessee, and Brian Hill, Salisbury University  
- “The Effects of Business Property Tax Incentives,” Dagney Faulk, Indiana University Southeast  
- “Have Recent Changes to Corporate Income Apportionment Formulas Contributed to the Decline of State Corporate Income Tax?” Jim Landers and Diane Powers, Indiana Legislative Services Agency  
- “Replacing a State Corporate Income Tax with a Business Activities Tax,” Laura Kalambokidis, University of Minnesota  

**Discussants:**  
Elliot Dubin, Multistate Tax Commission  
Fitzroy Lee, Office of The Chief Financial Officer, District of Columbia

#### Social Welfare and Public Finance
**Location:** PLYMOUTH  
**Organizer/Moderator:** Robert Wassmer, California State University, Sacramento  
**Presentations:**  
- “Social Welfare and Coercion in Public Economics,” Stanley L. Winer, Carleton University, George Tridimas, University of Ulster, and Walter Hettich, California State University, Fullerton  
- “State and Local Tax and Expenditure Choices as Determinants of Individual Happiness,” Robert Wassmer, California State University, Sacramento and Edward Lascher, California State University, Sacramento  

**Discussants:**  
David Wildasin, University of Kentucky  
Edward Lascher, California State University, Sacramento  
Robert Tannenwald, Federal Reserve Bank of Boston

#### Issues in Education Finance
**Location:** DUXBURY  
**Organizer/Moderator:** William Fischel, Dartmouth College  
**Presentations:**  
- “The Impact of Tax Credits on K-12 Education: Evidence from Six States,” Estelle Dauchy, University of Michigan  
- “The Feasibility of Delivering Aid for College through the Tax System,” Susan Dynarski and Judith Scott–Clayton, Harvard University  
- “The Competitive Structure of Urban School Districts in the United States,” Sarah Batterby, University of California, Santa Barbara and William Fischel, Dartmouth College  

**Discussants:**  
Elizabeth Cascio, Dartmouth College  
Ethan Lewis, Dartmouth College

#### Noon—1:30 PM LUNCHEON — GRAND BALLROOM
**Presiding:** Joel Slemrod, President, National Tax Association  
**Nameateur:** The Honorable Jeanne Shaheen, John F. Kennedy School of Government, Harvard University

#### 1:45–3:15 PM — CONCURRENT SESSIONS

#### Intergovernmental Finance Data Collection and Analysis
**Location:** DEDHAM  
**Organizer/Moderator:** Michael A. Pagano, University of Illinois at Chicago  
**Presentations:**  
- “State and Local Fiscal Policy and the Property Tax,” Michael Bell, George Washington University  
- “City Fiscal Constraints and Opportunities,” Christopher Hoene, National League of Cities and Michael Pagano, University of Illinois at Chicago  
- “NAPA’s Intergovernmental Finance Project,” Jim Frech, National Academy of Public Administration and Paul Posner, George Mason University  
- “The Tax Center’s Intergovernmental Finance Project,” Elaine Maag, The Urban Institute

#### New Insights in the Mortgage Interest Deduction
**Location:** DUXBURY  
**Organizer/Moderator:** Kelly D. Edmiston, Federal Reserve Bank of Kansas City  
**Presentations:**  
- “Making Tax Incentives for Homeownership More Equitable and Efficient,” Adam Carasso, C. Eugene Steuerle, and Elizabeth Bell, The Urban Institute  
- “The Distribution of Benefits from the Mortgage Interest Deduction across Metropolitan Areas,” Peter Brady, Investment Company Institute, Julie –Ann Cronin, OTA, U.S. Department of the Treasury, and Scott Houser, Colorado State University  
- “The Mortgage Interest Deduction and the Provision of Public Services in Low and Moderate Income Areas,” Kelly D. Edmiston and Ken Spong, Federal Reserve Bank of Kansas City

**Discussants:**  
John Anderson, University of Nebraska  
Janet McCubbin, SOI, Internal Revenue Service  
Bo Zhao, Federal Reserve Bank of Boston
SATURDAY, NOVEMBER 18, 2006

8:30–10:00 AM — CONCURRENT SESSIONS

Taxation and Economic Growth
Location: PLYMOUTH
Organizer: John W. Diamond, Rice University
Moderator: George R. Zodrow, Rice University
Presentations:
“Fiscal Policy, Public Infrastructure Investment, and Economic Growth in the States,” Patricia Byrnes and Arriwphaweet Sirithongrung, University of Illinois at Springfield
“Tax Reform in an International Setting,” Joyce Tung, John W. Diamond, and George R. Zodrow, Rice University
“Long Run Tax Rates and Long Run Growth,” Nicholas Bull and Timothy S. Dowd, Joint Committee on Taxation
Discussant:
Harry Grubert, OTA, U.S. Department of the Treasury

Tax Policy for Education: Financial Aid and College Savings Incentives
Location: DEDHAM
Organizer: Raquel Alexander, University of Kansas
Moderator: Gerald Auten, OTA, U.S. Department of the Treasury
Presentations:
“The Effect of College Financial Aid Rules on the Allocation of Savings,” Jessica Reyes, Amherst College
“A Canary in the Coal Mine: 529 Plan Results Signal Danger for Proposed Savings Vehicles,” Raquel Alexander, University of Kansas and LeAnn Luna, University of Tennessee, Knoxville
“Inclusion in College Savings Plans: Participation and Saving in Maine's Matching Grant Program,” Margaret Ciancy, Chang–Keun Han, Lisa Reyes Mason, and Michael Sherraden, Washington University
Discussants:
Kevin Moore, Federal Reserve Board of Governors
Eric Toder, The Urban Institute

Tax Benefits and Administrative Burdens, Recent Research from the Internal Revenue Service
Location: DUXBURY
Organizer/Moderator: Janet McCubbin, SOI, Internal Revenue Service
Presentations:
“Factors in Estates’ Utilization of Special Provisions for Small and Closely Held Businesses,” Martha Eller Ganji and Brian G. Raub, SOI, Internal Revenue Service
“Corporation Life Cycles: Attrition Patterns and Characteristics of Form 1120 Filers,” Matthew W. Scofield and Lucy Davitian, SOI, Internal Revenue Service
“An Analysis of the Free File Program,” Michelle Chu, Internal Revenue Service and Melissa Kovalick, Internal Revenue Service
Discussant:
Marsha Blumenthal, University of St. Thomas

New Research from Graduate Students
Location: CONCORD
Organizer: Donald Bruce, University of Tennessee, Knoxville and Gregory Burge, University of Oklahoma
Moderator: Donald Bruce, University of Tennessee, Knoxville
Presentations:
“The Effect of Tax on Taxable Income: Evidence from the EGTRRA and Related Acts,” Perry Singleton, University of Maryland
“The Impact of State Education Accountability Reform on the Distribution of State Aid,” Colin Chellman, New York University
“A New Era of Tax Enforcement: From ‘Big Stick’ to Responsive Regulation,” Sagit Leviner, University of Michigan Law School
Discussants:
Michael Lovenheim, University of Michigan
Laura Ulrich, University of Tennessee, Knoxville
Sebastian James, Harvard University

10:00–10:15 AM COFFEE BREAK — ELEVATOR 4TH LEVEL

10:15–11:45 AM — CONCURRENT SESSIONS

Local Public Finance
Location: PLYMOUTH
Organizer/Moderator: Birger Nerré, Halle Institute for Economic Research
Presentations:
“Sustainable Local Infrastructure Policy in a Federation with Equalizing Grants, Mobile Capital, and Asymmetric Information,” Martin Altemeyer–Bartscher and Thomas Kuhn, Chemnitz University of Technology
“Local Public Utilities’ Profits and Municipal Expenses in Germany: An Empirical Analysis,” Peter Haug and Birger Nerré, Halle Institute for Economic Research
“Land Value Taxation as a Method to Finance Municipal Expenditure in U.S. Cities,” Richard W. England, University of New Hampshire and Lincoln Institute of Land Policy
“Coveting Thy Neighbors’ Taxation: Property Tax Mimicking in Georgia Counties,” Zhirong “Jerry” Zhao, Eastern Michigan University

Tax Havens
Location: DUXBURY
Organizer: Timothy Goodspeed, Hunter College, CUNY
Moderator: William Gentry, Williams College
Presentations:
“Are Tax Havens Well-Governed?” Dhammika Dharmapala, University of Connecticut and University of Michigan and James Hines, University of Michigan
“Tax Flight Treaties: Designing an Effective Solution to the Tax Haven Problem,” Steven A. Dean, Brooklyn Law School
“Tax Competition with Parasitic Tax Havens,” Joel Slemrod, University of Michigan
Discussants:
David Wildasin, University of Kentucky
Dhammika Dharmapala, University of Connecticut and University of Michigan
Fritz Foley, Harvard University

Geographically Based Taxes and Tax Incentives
Location: DEDHAM
Organizer: Andrew Hanson, Syracuse University
Moderator: Robert Wassmer, California State University, Sacramento
Presentations:
“Employee Use of the Empowerment Zone Tax Credit,” Andrew Hanson, Syracuse University
“Unveiling Hidden Districts: Assessing the Adoption Patterns of Business Improvement Districts in California,” Leah Brooks, McGill University
Discussants:
John Anderson, University of Nebraska, Lincoln
Leslie Papke, Michigan State University
Robert Wassmer, California State University, Sacramento

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New Research from Graduate Students
Location: CONCORD
Organizer: Donald Bruce, University of Tennessee, Knoxville and Gregory Burge, University of Oklahoma
Moderator: Donald Bruce, University of Tennessee, Knoxville
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Discussants:
Michael Lovenheim, University of Michigan
Laura Ulrich, University of Tennessee, Knoxville
Sebastian James, Harvard University

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THE NATIONAL TAX ASSOCIATION IS THE LEADING ASSOCIATION OF TAX PROFESSIONALS DEDICATED TO ADVANCING UNDERSTANDING OF THE THEORY AND PRACTICE OF PUBLIC FINANCE.

Celebrate with us

ANNUAL CONFERENCE ON TAXATION
HYATT ON CAPITOL SQUARE
COLUMBUS, OHIO

NOVEMBER 15-17, 2007

We’ll see you there!