THURSDAY, NOVEMBER 12

GENERAL SESSION 8:30 – 10:00 AM
Dealing with the Fiscal Outlook: Prospects, Politics and Policy (Panel Discussion)

CONCURRENT SESSIONS 10:15 – 11:45 AM
- Public Finance in Developing Economies
- Retirement Income, IRA Withdrawals and Income Mobility: Three Papers Using Tax Return Panel Data
- Value-Added Tax: Fiscal and Practical Potential
- International Tax Policy
- Using Tax Return Information to Better Understand Business Taxation

LUNCHEON NOON – 1:30 PM
Speaker: Mark Wolfson, Stanford University and Oak Hill Capital Partners

CONCURRENT SESSIONS 1:45 – 3:15 PM
- Carbon Taxes and Trade (Panel Discussion)
- Tax Incentives for Retirement Savings
- Taxes and Cross-Jurisdictional Income Shifting and Reporting
- State Business Taxation: Trends and Issues
- Tax Systems and Responses to Taxation
- Reporting Compliance and Compliance Burden

CONCURRENT SESSIONS 3:30 – 5:00 PM
- The Prognosis for Real Estate Markets and the Implications for the Government Sector (Panel Discussion)
- Taxing Firms and Investors in a Global Economy
- Providing Retirement Security for Low and Moderate Income Workers
- Pricing the Environment: Taxation and Related Approaches
- Stress Test for State Budgets
- Improving Our Understanding of Business Taxation

GENERAL SESSION 5:00 – 6:00 PM
National Tax Association Annual Meeting

FRIDAY, NOVEMBER 13

CONCURRENT SESSIONS 8:30 – 10:00 AM
- Public Attitudes Towards Taxation: Research and Policy Implications (Panel Discussion)
- Fiscal Federalism and Local Public Finance
- Behavioral Public Economics
- Business Taxes and Incentives: Balancing Principles and Objectives
- The Effects of Alternative Local Government Fiscal Structures
- Individual Behavior and Decisions

STUDENT RESEARCH FORUM POSTERS ON DISPLAY IN REGISTRATION AREA 10:00 – 10:15 AM

CONCURRENT SESSIONS 10:15 – 11:45 AM
- Blueprints for Fiscal Federalism Reform (Panel Discussion)
- Government Policy and Higher Education
- Health Care Reform
- Housing Tax Policy
- Graduate Student Session

LUNCHEON NOON – 1:30 PM
Speaker: Alan Krueger, Assistant Secretary for Economic Policy and Chief Economist, U.S. Department of Treasury

CONCURRENT SESSIONS 1:45 – 3:15 PM
- Frontiers of Public Finance: 2009 NTA Outstanding Doctoral Dissertation Award Winners
- Fiscal Federalism over the Long Run
- Government Intervention in Health Insurance Markets
- Government Policy and Children
- Commodity Taxation and Preference Heterogeneity
- School Finance and Achievement

GENERAL SESSION 3:30 – 5:00 PM
In Honor of Peter Mieszkowski, 2009 Holland Award Recipient

STUDENT RESEARCH FORUM POSTERS ON DISPLAY IN REGISTRATION AREA 5:00 – 5:30 PM

RECEPTION 5:15 – 6:30 PM
In Honor of Peter Mieszkowski, 2009 Holland Award Recipient and George Zodrow, 2009 Steven Gold Award Recipient

SATURDAY, NOVEMBER 14

CONCURRENT SESSIONS 8:30 – 10:00 AM
- Beyond Chalk and Talk: New Ideas for Teaching Public Economics (Panel Discussion)
- Evaluating Redistribution
- Implications of Long Term Fiscal Imbalance and Fiscal Sustainability: Issues and Options
- Government Sponsored Savings Plans
- Fiscal Shocks and Policy Responses
- Income Taxation of Families: Child Credits and the EITC

CONCURRENT SESSIONS 10:15 – 11:45 AM
- Tax Responses in Middle Income Countries
- Corrective Taxation in the Personal Transportation Sector
- Improving Public Assistance: Evidence from Immigrant Location Decisions, Personal Responsibility in Health Care Reform and Welfare Stigma
- Four Cases in Revenue Estimation and Forecasting: Methods, Data and Applications
- Topics in Property Taxation
THURSDAY, NOVEMBER 12

8:30-10:00 AM – GENERAL SESSION

DEALING WITH THE FISCAL OUTLOOK: PROSPECTS, POLITICS AND POLICY (Panel Discussion)

Location: Grand Ballroom - Second Floor
Organizer: William Gale, Brookings Institution
Moderator: Rosanne Altshuler, Urban-Brookings Tax Policy Center
Panelists: Philip Gerson, International Monetary Fund
Kim Rueben, Urban-Brookings Tax Policy Center
Diane Lim Rogers, Concord Coalition
Donald Marron, Marron Economics
Eugene Steuerle, Urban Institute

COFFEE BREAK: 10:00-10:15 AM—GRAND BALLROOM SECOND FLOOR

10:15-11:45 AM – CONCURRENT SESSIONS

PUBLIC FINANCE IN DEVELOPING ECONOMIES

Location: Mt. Princeton - Third Floor
Organizer/Moderator: Monica Singhal, Harvard University
Presentations
Are Tax Incentives Effective in Attracting Investment? Evidence from Developing Countries, 
Sebastian James, The World Bank
Local Public Finance and Resource Allocation in China, Wei Li, University of Virginia 
and Roger Gordon, University of California, San Diego
Informal Taxation, Monica Singhal, Harvard University and Benjamin Olken, 
Massachusetts Institute of Technology
Discussants: Klara Sabirianova Peter, Georgia State University
Alexander Gelber, University of Pennsylvania
Matthew Weinzierl, Harvard University

RETIRED INCOME, IRA WITHDRAWALS AND INCOME MOBILITY: THREE PAPERS USING TAX RETURN PANEL DATA

Location: Mt. Wilson - Third Floor
Organizer: Peter Brady, Investment Company Institute
Moderator: Michael Weber, Internal Revenue Service, SOI
Presentations
Using Panel Tax Data to Examine the Transition to Retirement, Peter Brady, Investment Company Institute and Kevin Pierce, Internal Revenue Service, SOI
Rushing River, Swirling Stream, Bubbling Brook, or Tempered Trickle?
A Detailed Analysis of IRA Withdrawal Activity Using Tax Information Forms, Victoria Bryant, Internal Revenue Service, SOI and Sarah Holden, Investment Company Institute
Income Mobility in the US: What Can We Learn from Short-Term Measures Using a Panel of Income Tax Returns? Victoria Bryant, Internal Revenue Service, SOI, John Diamond and David Splinter, Rice University
Discussants: Janet McCubbin, AARP Public Policy Institute
Bradley Heim, US Department of Treasury, OTA

VALUE-ADDED TAX: FISCAL AND PRACTICAL POTENTIAL

Location: Mt. Columbia - Third Floor
Organizer/Moderator: Victoria Perry, International Monetary Fund
Presentations
The Policy Trifecta: VAT, Health Reform and Tax Reform (long odds, high payoff), Leonard Burman, Syracuse University
Implementing State and Local Sales Taxes in the Context of a Federal VAT, Charles McLure, Stanford University
Experiences with the 2009 UK VAT Rate Cut: Stimulus Effects, Thomas Crossley, Institute for Fiscal Studies, London
Discussants: Michael Keen, International Monetary Fund
Victoria Perry, International Monetary Fund
Harley Duncan, KPMG Peat Marwick

INTERNATIONAL TAX POLICY

Location: Mt. Oxford - Third Floor
Organizer/Moderator: Roy Clemons, Florida Atlantic University
Presentations
Worldwide Comparison of Effective Tax Rates for Multinationals
Kevin S. Markle and Douglas A. Shackelford, University of North Carolina, Chapel Hill
Foreign Direct Investment, Jack Mintz, University of Calgary
Transfer Pricing and Intangible Assets: An Industry Perspective, Richard Sansing, Dartmouth College and Tilburg University, Anja De Waegenaere, Tilburg University and Jacco Wielhouwer, VU University, Amsterdam
Discussant: Jennifer Gravlee, Congressional Budget Office

USING TAX RETURN INFORMATION TO BETTER UNDERSTAND BUSINESS TAXATION

Location: Mt. Harvard - Third Floor
Organizer: George Plesko, University of Connecticut, Storrs
Moderator: LeAnn Luna, University of Tennessee, Knoxville
Presentations
Characteristics of Business Ownership as Seen in Linked Tax Data
Nicholas Bull, Joint Committee on Taxation, Susan Nelson, US Department of Treasury, OTA, and Robin Fisher, US Department of Treasury, OTA
Taxpayer Compliance Costs of Small Businesses and Pass-through Entities, 
George Contos and John Guyton, Internal Revenue Service, Office of Research and Susan Nelson, US Department of Treasury, OTA
Persistence in Measures of Corporate Income, George Plesko and David Weber, University of Connecticut, Storrs
Discussant: Edmund Outslay, Michigan State University

NOON-1:30 PM – LUNCHEON Mt. Sopris - Lobby Level
Mark Wolfson, Stanford University and Oak Hill Capital Partners

1:45-3:15PM – CONCURRENT SESSIONS

CARBON TAXES AND TRADE (Panel Discussion)

Location: Mt. Princeton - Third Floor
Organizer: David Weisbach, University of Chicago
Moderator: James Sallee, University of Chicago
Panelists: Charles McLure, Stanford University
David Weisbach, University of Chicago
Peter Merrill, PricewaterhouseCoopers

TAX INCENTIVES FOR RETIREMENT SAVINGS

Location: Mt. Columbia - Third Floor
Organizer: Lily Batchelder, New York University
Moderator: David Gamage, University of California, Berkeley
Presentations
Savings, Incentives with Insurance Objectives: A Bankrupt Approach? Lily Batchelder, New York University
Targeted Savings and Labor Supply, Louis Kaplow, Harvard University
To Roth or Not to Roth: 401(k) Savings Outcomes When a Roth Option is Available, Brigitte Madrian, Harvard University
Discussants: Alexander Gelber, University of Pennsylvania
James Poterba, MIT and NBER

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3:30-5:00 PM — CONCURRENT SESSIONS

THE PROGNOSIS FOR REAL ESTATE MARKETS AND THE IMPLICATIONS FOR THE GOVERNMENT SECTOR (Panel Discussion)
Location: Mt. Princeton - Third Floor
Organizer/Moderator: Todd Sinai, University of Pennsylvania
Panelists: Karl Case, Wellesley College
Richard Green, University of Southern California
Byron Lutz, Federal Reserve Board of Governors
Therese McGuire, Northwestern University

TAXING FIRMS AND INVESTORS IN A GLOBAL ECONOMY
Location: Mt. Columbia - Third Floor
Organizer: Dhammadika Dharmapala, University of Illinois, Urbana-Champaign
Moderator: Kimberly Clausing, Reed College
Presentations
Capital Income Taxation and Progressivity in a Global Economy, Rosanne Altshuler, Benjamin Harris, and Eric Toder, Urban-Brookings Tax Policy Center
Foreign Direct Investment Flows Under Territorial and Worldwide Systems of Taxation, Kimberly Clausing, Reed College
Investor Taxation in Open Economies, Mihir Desai, Harvard University and Dhammadika Dharmapala, University of Illinois, Urbana-Champaign

PROVIDING RETIREMENT SECURITY FOR LOW AND MODERATE INCOME WORKERS
Location: Mt. Oxford - Third Floor
Organizer/Moderator: Janet McCubbin, AARP Public Policy Institute
Presentations
The Effect of Taxes on Retirement Savings Among Low-Income Households, Bradley Heim and Ithai Lurie, US Department of Treasury, OTA
Sailing through the Storm: Examining Retirement Decisions, IRA Contributions and Withdrawals from Savings during the Market Downturn, Zhong Jin, Iowa Department of Revenue
Design Issues and Implications of Adding a Minimum Benefit to Social Security, Gary Koenig, AARP Public Policy Institute
Discussant: Scott Houser, Colorado School of Mines

PRICING THE ENVIRONMENT: TAXATION AND RELATED APPROACHES
Location: Grand Ballroom - Second Floor
Organizer/Moderator: Joshua Graff Zivin, University of California, San Diego
Presentations
Who Pays for a Price on Carbon? Corbett Grainger, University of California, San Diego and Charles Kolstad, University of California, Santa Barbara
Impacts of State-Level Limits on Greenhouse Gases per Mile in the Presence of National CAFE Standards, Lawrence Goulder, Stanford University, Mark R. Jacobsen, University of California, San Diego and Arthur van Benthem, Stanford University
Discussants: Robertson C. Williams, III, University of Maryland, College Park
Matthew Neidell, Columbia University
Joshua Graff Zivin, University of California, San Diego

STRESS TESTS FOR STATE BUDGETS
Location: Mt. Wilson - Third Floor
Chair: Leslie E. Papke, Michigan State University
Presentations
State Fiscal Adjustment During Times of Stress: Composition and Its Possible Causes, Jeffrey Clemens, Harvard University
Supply Elasticity of Tax-Exempt Bonds, David Joulfaian, Office of Tax Analysis, U.S. Department of the Treasury and Thornton Matheson, International Monetary Fund
Managing State Budget Crises: Redefining ‘Tax Cuts’ and ‘Tax Hikes,’ David Gamage, UC Berkeley School of Law
Discussant: Ron Snell, Director, State Services Division, National Conference of State Legislatures
FRIDAY, NOVEMBER 13

8:30-10:00 AM – CONCURRENT SESSIONS

PUBLIC ATTITUDES TOWARDS TAXATION: RESEARCH AND POLICY IMPLICATIONS (Panel Discussion)
Location: Grand Ballroom - Second Floor
Organizer/Moderator: Steven Sheffrin, University of California, Davis
Presentations
How Americans Think About Taxes: Lessons From the History of Tax Attitudes, Andrea Campbell, Massachusetts Institute of Technology
Behavioral Perspectives on Tax Reform, Edward McCaffery, University of Southern California
Public Attitudes Towards Redistribution Through Taxation, Rebecca Reed-Arthurs and Steven Sheffrin, University of California, Davis

FISCAL FEDERALISM AND LOCAL PUBLIC FINANCE
Location: Mt. Princeton - Third Floor
Organizer/Moderator: Therese McGuire, Northwestern University
Presentations
City Size and the Demand for Local Public Goods, Thiess Buettner, Ifo Institute and Munich University and Federic Holm-Hadulla, Ifo Institute and European Central Bank
Central Command, Local Hazard and the Race to the Top, Federico Revelli, University of Turin
Determinants of Fiscal Decentralization: Political Economy Aspects, Marcelin Joanis, University of Sherbrooke, Quebec and Mario Jametti, York University, Ontario
Discussants: Dennis Eggle, Carnegie Mellon University
Julie Berry Cullen, University of California, San Diego
Robert Inman, University of Pennsylvania

BEHAVIORAL PUBLIC ECONOMICS
Location: Mt. Columbia - Third Floor
Organizer/Moderator: Daniel Silverman, University of Michigan
Presentations
How General are Risk Preferences? Choices Under Uncertainty in Different Domains, Amy Finkelstein, Massachusetts Institute of Technology
Legal Threat, Moral Appeal and Social Information: Testing Enforcement Strategies in the Field, Christian Traxler, Max Planck Institute, Bonn, Germany
Discussants: Jonathan Skinner, Dartmouth College
Daniel Silverman, University of Michigan
Brigitte Madrian, Harvard University

BUSINESS TAXES AND INCENTIVES: BALANCING PRINCIPLES AND OBJECTIVES
Location: Mt. Wilson - Third Floor
Organizer/Moderator: James Nunns, New Mexico Taxation and Revenue Department
Presentations
Fostering Firms, Robert Chirinko, University of Illinois, Chicago and Daniel Wilson, Federal Reserve Bank of San Francisco
An Empirical Study of The Tax Rate Elasticity of Illinois’ Local Telecommunications Tax Base, Yonghong Wu and David Merriman, University of Illinois, Chicago
The Incentive Effects of R&D Tax Credits: An Empirical Examination in an Emerging Economy, Sanjay Gupta, Michigan State University and Ming-Chin Chen, National Chengchi University
State Corporate Taxation: A New Approach, James Nunns and Swaroop Chary, New Mexico Taxation and Revenue Department
Discussants: James Papke, Purdue University
Alan Viard, American Enterprise Institute
Robert Wassmer, California State University, Sacramento

THE EFFECTS OF ALTERNATIVE LOCAL GOVERNMENT FISCAL STRUCTURES
Location: Mt. Oxford - Third Floor
Organizer/Moderator: Dagney Faulk, Ball State University
Presentations
Capitalizing on Collective Action: Business Improvement Districts and Property Values in Los Angeles, Claire Brennecke, Yale University and Leah Brooks, University of Toronto
The Dynamics of Multiple Capital Improvement Financing Methods: Tradeoff or Fiscal Illusion? Deborah Carroll, University of Georgia and Christopher Goodman, University of Georgia
Potential Savings from Consolidating Public Safety Services: Estimates of Economies of Scale and X-Inefficiency, Dagney Faulk and Michael Hicks, Ball State University
Discussants: Jameson Boet, The Urban Institute
Jeffrey Chapman, Arizona State University
David Sjoquist, Georgia State University

INDIVIDUAL BEHAVIOR AND DECISIONS
Location: Mt. Harvard - Third Floor
Organizer/Moderator: Joshua Blank, Rutgers University
Presentations
Utility from Accumulation, Louis Kaplow, Harvard University
Certainty and Uncertainty in the Taxation of Risky Returns, Thomas J. Brennan, Northwestern University
Stigma, Optimal Income Taxation and the Optimal Welfare Program: A Theoretical Analysis, Zhiyong An, China Economics and Management Academy
Discussants: Brian Galle, George Washington University
William M. Gentry, Williams College
Yair Listokin, Yale University

Student Research Forum Posters on Display in Registration Area
10:00-10:15 AM

COFFEE BREAK: 10:00-10:15 AM—GRAND BALLROOM SECOND FLOOR

10:15-11:45 AM – CONCURRENT SESSIONS

BLUEPRINTS FOR FISCAL FEDERALISM REFORM (Panel Discussion)
Location: Grand Ballroom - Second Floor
Organizer/Moderator: Kirk Stark, University of California, Los Angeles
Panelists: David Wildasin, University of Kentucky
Robert Inman, University of Pennsylvania
Kirk Stark, University of California, Los Angeles
Jonathan Rodden, Stanford University
GOVERNMENT POLICY AND HIGHER EDUCATION  
Location: Mt. Columbia - Third Floor  
Organizer/Moderator: Julie Berry Cullen, University of California, San Diego  

Presentations  
The Role of Information and Simplification in College Decisions: Results from the FAFSA Experiment, Eric P. Bettinger, Stanford University, Bridget Terry Long, Harvard University, Philip Oreopoulos, University of Toronto and Lisa Sanbonmatsu, National Bureau of Economic Research  
The Distribution and Incidence of Tax Credits for Higher Education, Lori Stuntz, Joint Committee on Taxation  
Who Benefits from Federal Student Aid? The Economic Incidence of Tax-Based Federal Student Aid, Nicholas Turner, University of California, San Diego  
Discussants: Brigitte Madrian, Harvard University  
Monica Singhal, Harvard University  
Kevin Milligan, University of British Columbia

HEALTH CARE REFORM  
Location: Mt. Princeton - Third Floor  
Organizer: Roger Gordon, University of California, San Diego  
Moderator: Leonard Burman, Syracuse University  

Presentations  
The Effects of Tax Preferences on Health Spending, Daniel Kessler and John Cogan, Stanford University and R. Glenn Hubbard, Columbia University  
The Dynamic Fiscal Implications of Rising Health Care Expenditures, Jonathan Skinner, Dartmouth College and Katherine Baicker, Harvard University  
Discussants: Leonard Burman, Syracuse University  
Diane Whitmore Schanzenbach, University of Chicago

HOUSING TAX POLICY  
Location: Mt. Harvard - Third Floor  
Organizer/Moderator: Andrew Hanson, Georgia State University  

Presentations  
Limiting the Mortgage Interest Deduction by Size of Home: Effects on the User Cost of Housing, Andrew Hanson, Georgia State University  
Tax Incentives for Homeownership and the Provision of Local Public Services in Low- and Moderate Income Areas, Kelly Edmiston and Kenneth Spong, Federal Reserve Bank of Kansas City  
Tax Policy and House Price Dynamics, John E. Anderson, University of Nebraska, Lincoln  
Who Captures the Benefits from the Low-Income Housing Tax Credit Program, Gregory Burge, University of Oklahoma  
Discussants: David Sjoquist, Georgia State University  
Bo Zhao, Federal Reserve Bank of Boston

GRADUATE STUDENT SESSION  
Location: Mt. Wilson - Third Floor  
Organizer/Moderator: Jonathan Rork, Georgia State University  

Presentations  
Can We Benefit from Switching to Gross Receipts Taxes from Corporate Income Taxes? Zhou Yang, University of Tennessee  
State Income Tax Disincentives and Military Residencies, Whitney Afonso, University of Georgia  
Credit Crunch: Assessing the Impact of State-Funded Property Tax Credits on Local Spending, Spencer Brien, Georgia State University  
The Effect of Litigated State Finance Reform on School Capital Outlays: Evidence from a Determinants of Spending Model, Todd Ely, New York University  
Discussants: Hilary Hoynes, University of California, Davis  
Jonathan Rork, Georgia State University

FISCAL FEDERALISM OVER THE LONG RUN  
Location: Mt. Princeton - Third Floor  
Organizer/Moderator: David Albury, University of Michigan  

Presentations  
Public Investment, Revenue Shocks and Borrowing Restrictions, Thiess Buettner, University of Munich and David Wildasin, University of Kentucky  
Interjurisdictional Competition and Economic Growth, John Hatfield, Stanford University  
Doubling the Geographic Distortion: Fiscal ‘Equalization’ with Unequal Taxation, David Albury, University of Michigan  
Discussants: Brian Cromwell, Ernst & Young  
Daniel J. Wilson, Federal Reserve Bank of San Francisco  
Marcelin Joannis, University of Sherbrooke

GOVERNMENT INTERVENTION IN HEALTH INSURANCE MARKETS  
Location: Mt. Columbia - Third Floor  
Organizer/Moderator: Amy Finkelstein, Massachusetts Institute of Technology  

Presentations  
Using Variation in Prices to Estimate Welfare in Insurance Markets, Liran Einav, Stanford University, Amy Finkelstein, Massachusetts Institute of Technology and Mark Cullen, Yale University  
The Incidence of the Medicare Prescription Drug Benefit: Using Asset Prices to Assess Its Impact on Drug Makers, John Friedman, Harvard University  
Do Tax Subsidies for Private Insurance Reduce Medicaid Costs? Evidence from the Market for Long Term Care Insurance, Gopi Shah Goda, Stanford University  
Discussants: Daniel Silverman, University of Michigan  
William Gentry, Williams College  
Amanda Kowalski, Yale University

GOVERNMENT POLICY AND CHILDREN  
Location: Mt. Wilson - Third Floor  
Organizer: Kevin Milligan, University of British Columbia  
Moderator: Bruce Meyer, University of Chicago  

Presentations  
Do Child Tax Benefits Affect the Well-being of Children? Evidence from Canadian Child Benefit Expansions, Kevin Milligan, University of British Columbia and Mark Stabile, University of Toronto  
Measuring the Impact of the New York EITC for Noncustodial Parents on Child Support Payments, Austin Nichols and Elaine Sorensen, The Urban Institute  
Food Stamp Program and Consumption Choices, Neeraj Kaushal and Qin Gao, Columbia University  
Discussants: Kevin Mumford, Purdue University  
Gary Fleischman, University of Wyoming  
Thomas Crossley, Cambridge University
COMMODITY TAXATION AND PREFERENCE HETEROGENEITY
Location: Mt. Oxford - Third Floor
Organizer/Moderator: Matthew Weinzierl, Harvard University
Presentations
Public Provision of Private Goods in a Nonlinear Income Taxation Model with Heterogeneity in Needs, Spencer Bastani and Soren Blomquist, Uppsala University and Luca Micheletto, University of Milan and Bocconi University
An Estimate of the Optimal Second-Best Gasoline Tax Considering Both Efficiency and Equity, Roberton C. Williams, III, University of Maryland, College Park
Optimal Regressive Commodity Taxes, Mikhail Golosov, Massachusetts Institute of Technology, Aleh Tsyvinski, Yale University and Matthew Weinzierl, Harvard University
Discussants: Wojciech Kopczuk, Columbia University
Louis Kaplow, Harvard University
Alexander Gelber, University of Pennsylvania

SCHOOL FINANCE AND ACHIEVEMENT
Location: Mt. Harvard - Third Floor
Organizer/Moderator: Kalena Cortes, Syracuse University
Presentations
Act 388: The Impact of Property Tax Reform in South Carolina, Laura D. Ullrich, Winthrop University
Centralization of School Finance and Property Values: Lessons From Vermont, Thomas Downes, Tufts University
How Important Are Excess Levies to Students? Amy Higginbotham, West Virginia University
Ranking Up by Moving Out: The Effect of the Texas Top 10% Plan on Property Values, Kalena E. Cortes and Andrew I. Friedson, Syracuse University
Discussants: Julie Berry Cullen and Nick Turner, University of California, San Diego

COFFEE BREAK: 3:15-3:30 PM—GRAND BALLROOM SECOND FLOOR

3:30-5:00 PM — GENERAL SESSION  Grand Ballroom - Second Floor
In Honor of Peter Mieszkowski, 2009 Holland Award Recipient
Organizer: James Hines, University of Michigan
Moderator: John Diamond, Rice University
Presenters: Jan Brueckner, University of California, Irvine
George Zodrow, Rice University
James Hines, University of Michigan
Peter Mieszkowski, Rice University

Student Research Forum Posters on Display in Registration Area
5:00-5:30 PM

5:15 - 6:30 PM – RECEPTION  Mt. Sopris - Lobby Level
In Honor of Peter Mieszkowski, 2009 Holland Award Recipient and George Zodrow, 2009 Steven Gold Award Recipient

SATURDAY, NOVEMBER 14

8:30-10:00 AM – CONCURRENT SESSIONS

BEYOND CHALK AND TALK: NEW IDEAS FOR TEACHING PUBLIC ECONOMICS (Panel Discussion)
Location: Mt. Columbia - Third Floor
Organizer/Moderator: Laura Kalambokidis, University of Minnesota
Panelists: Rosanne Altshuler, Urban-Brookings Tax Policy Center
Susan Laury, Georgia State University
David Besanko, Northwestern University
Diane Lim Rogers, Concord Coalition

EVALUATING REDISTRIBUTION
Location: Mt. Oxford - Third Floor
Organizer/Moderator: Alexander Gelber, University of Pennsylvania
Presentations
Incorporating Heterogeneity into Optimal Tax Models: De Gustibus non est Taxandum, Matthew Weinzierl, Harvard University
The Role of Income Taxes in Poverty Reduction since 1963, Bruce Meyer, University of Chicago
Discussants: Wojciech Kopczuk, Columbia University
Monica Singhal, Harvard University
Daniel Silverman, University of Michigan

IMPLICATIONS OF LONG TERM FISCAL IMBALANCE AND FISCAL SUSTAINABILITY: ISSUES AND OPTIONS
Location: Mt. Wilson - Third Floor
Moderator: Ranjana Madhusudhan, Past President, National Tax Association
Presentations
Structural Deficits and Revenue Bubbles: What’s a State to Do? Leslie McGranahan and Richard Mattoon, Federal Reserve Bank of Chicago
Fiscal Futures: Long-term Budget Forecasting in Illinois and Other States, Richard F. Dye and David F. Merriman, University of Illinois, Chicago
Addressing State & Local Fiscal Crisis through the American Recovery and Reinvestment Act, Stanley Czerwinski, Government Accountability Office
Fiscal Sustainability: A Survey of Policy Issues in Europe, Daniele Franco, Banca d’Italia
Discussants: Corina Eckl, National Conference of State Legislators
Donald Boyd, Rockefeller Institute

GOVERNMENT SPONSORED SAVINGS PLANS
Location: Mt. Princeton - Third Floor
Organizer: LeAnn Luna, University of Tennessee, Knoxville
Moderator: Kara Mitchell, University of Tennessee, Knoxville
Presentations
Tax More Tomorrow: A Behavioral Approach to Tax Incentives for Retirement Saving, Lily Batchelder, New York University and Leonard Burman, Syracuse University
The Economics of a Mandatory and Guaranteed Supplement to Social Security, Teresa Ghilarducci, The New School for Social Research
Who Captures the Hidden Taxes in Section 529 Plans? Raquel Alexander, University of Kansas, Steven Gill, San Diego State University, LeAnn Luna, University of Tennessee, Knoxville, and Sue Porter, University of Virginia
Discussants: Eric Toder, The Urban Institute
Gary Koenig, AARP Public Policy Institute
Kelly Edmiston, Federal Reserve Bank of Kansas City

FISCAL SHOCKS AND POLICY RESPONSES
Location: Mt. Harvard - Third Floor
Organizer/Moderator: Tracy Gordon, University of Maryland
Presentations
An Overview and Analysis of State Intergovernmental Aid Programs, Ronald Fisher and Anupama Prasad, Michigan State University
Options for Federal Support of State and Local Finance in an Era of Persistent Deficits, Jason Seligman, Ohio State University
State and Local Revenue Yield and Stability in a Recession: The Virtues of Cyclical Versus Secular Adequacy and the Necessity of Policy Responses, Daniel Mullins, American University and John Mikesell, Indiana University
Do Institutions Really Matter? Government Responsiveness to State Tax and Expenditure Limits, Tracy Gordon, University of Maryland, College Park, Jon Stone, University of California, Santa Barbara and Jaime Calleja Alerete, PricewaterhouseCoopers
Discussants: Steven Sheffrin, University of California, Davis
Andrew Reschovsky, University of Wisconsin, Madison
INCOME TAXATION OF FAMILIES: CHILD CREDITS AND THE EITC
Location: Mt. Yale - Third Floor
Organizer: Kevin Mumford, Purdue University
Moderator: Anita Alves Pena, Colorado State University
Presentations
Child Benefits in the US Federal Income Tax, Kevin Mumford, Purdue University
Extending the EITC to Noncustodial Parents: Potential Impacts and Design Considerations, Laura Wheaton and Elaine Sorensen, The Urban Institute
Comparing Alternative Plans to Focus the Earned Income Tax Credit on Work, Elaine Maag, The Urban Institute
Discussants: Janet McCubbin, AARP Public Policy Institute
Neeraj Kaushal, Columbia University
John B. Horowitz, Ball State University

Coffee Break: 10:00-10:15 am—Third Floor Foyer

TAX RESPONSES IN MIDDLE INCOME COUNTRIES
Location: Mt. Oxford - Third Floor
Organizer/Moderator: Wojciech Kopczuk, Columbia University
Presentations
Understanding VAT Evasion: Evidence from a Randomized Field Experiment in Chile, Dina Pomeranz, Harvard University
Why Does Tax Evasion Fail?: Evidence from Firm-Level Data in 33 Transition Countries, Klara Sabirianova Peter, Georgia State University
Polish Business Flat Tax and Its Effect on Reported Incomes, Wojciech Kopczuk, Columbia University
Discussants: Wojciech Kopczuk, Columbia University
Dhammika Dharmapala, University of Illinois, Urbana-Champaign
David Albouy, University of Michigan

CORRECTIVE TAXATION IN THE PERSONAL TRANSPORTATION SECTOR
Location: Mt. Columbia - Third Floor
Organizer/Moderator: James Sallee, University of Chicago
Presentations
Imperfect Competition, Consumer Behavior and the Provision of Fuel Efficiency in Light-Duty Vehicles, Carolyn Fischer, Resources for the Future
Green Drivers or Free Riders: An Analysis of Tax Rebates for Hybrid Vehicles, Ambarish Chandra, Sumeet Gulati and Milind Kandlikar, University of British Columbia
The Effect of Gasoline Prices on the Demand for Fuel Economy in Used Vehicles: Empirical Evidence and Policy Implications, James Sallee, University of Chicago and Sarah West, Macalester College
Discussants: Jonathan Hughes, University of Colorado, Boulder
Soren Anderson, Michigan State University
Mark Jacobsen, University of California, San Diego

IMPROVING PUBLIC ASSISTANCE: EVIDENCE FROM IMMIGRANT LOCATION DECISIONS, PERSONAL RESPONSIBILITY IN HEALTH CARE REFORM AND WELFARE STIGMA
Location: Mt. Harvard - Third Floor
Organizer/Moderator: Tami Gurley-Calvez, West Virginia University
Presentations
Imigration, Legal Status and Public Aid Magnets, Anita Alves Pena, Colorado State University
Medicaid Redesign: Personal Responsibility and Health, Adam Pellillo, Tami Gurley-Calvez, Paula Bone and Michael Walsh, West Virginia University
What Will the Neighbors Think? Welfare Stigma Due to Public Disapproval, Kevin Mumford, Purdue University and Colleen Flaherty Manchester, University of Minnesota
Discussants: Donald Bruce, University of Tennessee, Knoxville
Larry Howard, California State University, Fullerton
John Horowitz, Ball State University

FOUR CASES IN REVENUE ESTIMATION AND FORECASTING: METHODS, DATA AND APPLICATIONS
Location: Mt. Wilson - Third Floor
Organizer: James Landers, Indiana Legislative Services Agency
Moderator: Ranjana Madhusudhan, Past President, National Tax Association
Presentations
Taxation and Interstate Competition in Midwest Casinos, Kathryn L. Combs and John A. Spry, University of St. Thomas, Minneapolis and James Landers, Indiana Legislative Services Agency
Does Combining Revenue Forecasts Improve Forecasting Performance? Fitzroy Lee, DC Office of Revenue Analysis
Stress Testing State Revenue Forecasts Under Alternative Business Cycle Budgeting Scenarios, Ray D. Nelson, Brigham Young Young University
The Effect of State Conformity to the Federal Bonus Depreciation and 179 Expensing Provisions, Laura Wheeler and Jonathan Rork, Georgia State University
Discussants: Jason Seligman, Ohio State University
Mehmet Tosun, University of Nevada-Reno

TOPICS IN PROPERTY TAXATION
Organizer/Moderator: Mark Skidmore, Michigan State University
Presentations
Location: Mt. Yale - Third Floor
Do Rising Property Taxes Lead the Elderly to Move From their Homes Andrew Reschovsky, Rebecca Boldt and Bradley Caruth, University of Wisconsin, Madison
Property Value Assessment Growth Limits and Redistribution of Property Tax Payments: Evidence from Michigan, Mark Skidmore, Charles Ballard and Timothy Hodge, Michigan State University
Using the Property Tax to Appropriate Gains from Tourism, Sally Kwak, Andrew Kato and James Mak University of Hawaii, Manoa
Voters Hold the Key: Lock-in, Mobility and the Portability of Property Tax Exemptions, Ron Cheung, Florida State University and Christopher Cunningham, Federal Reserve Bank of Atlanta
Discussants: Leah Brooks, University of Toronto
Robert Wassmer, California State University, Sacramento
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