105th Annual Conference on Taxation

Providence Marriott Downtown Hotel
Providence, Rhode Island

November 15–17, 2012
CONFERENCE CHAIR: Matthew N. Murray, President, National Tax Association
PROGRAM CHAIRS: Brian Knight, Brown University and Mark Skidmore, Michigan State University

PROGRAM AT A GLANCE

Registration — Foyer
Wednesday, November 14 (3:00 PM - 7:00 PM)
Thursday, November 15 (7:30 AM - 5:00 PM)
Friday, November 16 (8:00 AM - 3:00 PM)

**THURSDAY, NOVEMBER 15**

**GENERAL SESSION 8:30 – 10:00 AM**
Cliffs, Walls, Explosions and Wrecks—Finding a Good Fiscal Detour

**Coffee Break 10:00 – 10:15 AM**

**CONCURRENT SESSIONS 10:15 – 11:45 AM**

- Debt
- Capital Gains
- New Insights into Tax Compliance and Evasion
- Volatility, Burdens, and Competition
- Place-Based Policies
- Frontiers of Public Finance: 2012 NTA Outstanding Doctoral Dissertation Award Winners

**LUNCHEON NOON – 1:30 PM**
Speaker: Karl E. Case, Professor of Economics, Emeritus, Wellesley College

**CONCURRENT SESSIONS 1:45 – 3:15 PM**

- The Retirement Bucket: How Leaky Is It and What’s Left at the Top of the Hill?
- Perceptions, Frictions and Behavioral Responses to Income Taxes
- State Corporate Income Tax Policies and Effects
- Quantitative Studies of Charitable Giving: Behavior of Donors and Firms
- Economic Development Impacts of State/Local Program and Policies
- Using Local Tax Data to Study Fiscal Competition and Politics

**Coffee Break 3:15 – 3:30 PM**

**CONCURRENT SESSIONS 3:30 – 5:00 PM**

- State and Local Government
- Political Economy and Behavioral Economics in Local Public Finance
- Municipal Finances and the Property Tax Base
- Education
- Incidence
- Energy and the Environment

**5:00 – 6:00 PM**
National Tax Association Annual Meeting
Presidential Address, Matthew N. Murray

**Presentation of awards: Dissertation Award, Richard Musgrave Prize, and Referee of the Year Award**

**RECEPTION 6:15 – 7:15 PM**
In Honor of David Sjoquist, 2012 Steven D. Gold Award Recipient

**FRIDAY, NOVEMBER 16**

**CONCURRENT SESSIONS 8:30 – 10:00 AM**
Recent Advances in Optimal Taxation
Property Tax: Part I
Issues in State and Local Fiscal Health
Long-Term Fiscal Balance and Fiscal Sustainability: Current Issues and Perspectives
Taxation in Developing Countries
Income Tax

**Coffee Break 10:00 – 10:15 AM**

**CONCURRENT SESSIONS 10:15 – 11:45 AM**

- Local Government Finances at the Crossroads - Once Again
- Place-Making Policies in Federations
- Fiscal Decentralization and Local Governance in Developing Economies
- Controversies in Property Assessment
- What Do Voters Want? Determinants of State and Local Taxes and Spending
- Territorial Taxation: Challenges and Alternatives

**LUNCHEON NOON – 1:30 PM**
Speaker: Lawrence H. Summers, Charles W. Eliot University Professor, Harvard University, Harvard Kennedy School

Honoring Amy Finkelstein, MIT, 2012 Clark Medal Recipient

**CONCURRENT SESSIONS 1:45 – 3:15 PM**

- Health Policy
- Issues in State Public Finance
- Foreclosures, the Subprime Crisis and Local Revenue
- Tax Policy Lessons from U.S. Administrative Data
- Recession
- Tax Compliance Costs
- Graduate Student Session

**Coffee Break 3:15 – 3:30 PM**

**GENERAL SESSION 3:30 – 5:00 PM**
In Honor of Joel Slemrod, 2012 Holland Award Recipient

**RECEPTION — 5:15 – 6:15 PM**
In Honor of Joel Slemrod, 2012 Holland Award Recipient

**SATURDAY, NOVEMBER 17**

**CONCURRENT SESSIONS 8:30 – 10:00 AM**
Tax and Transfer Policies: Obesity and Nutrition
State Fiscal Crises: Structural Problems and Possible Solutions
Property Tax Assessment Practices
Unemployment Insurance
How Do State and Local Policy Makers and the Media Get “Objective” Tax Policy Analysis? (Panel Discussion)
Efficient and Optimal Taxation

**Coffee Break 10:00 – 10:15 AM**

**CONCURRENT SESSIONS 10:15 – 11:45 AM**

- Health
- From E-Commerce to the Cloud: Research on State Tax Nexus
- Property Tax: Part II
- Economic Institutions
- Tax Theory in a Diverse World
- Building State Capacity
THURSDAY, NOVEMBER 15

8:30 – 10:00 AM - GENERAL SESSION

CLIFFS, WALLS, EXPLOSIONS AND WRECKS—FINDING A GOOD FISCAL DETOUR
A panel/roundtable to discuss fiscal sustainability and the current options for federal tax and entitlement reform in the context of deficit reduction.

LOCATION: MARQUIS BALROOM
Organizer/Moderator: Diane Lim Rogers, Concord Coalition
Panelists: Alan Auerbach, University of California, Berkeley, Leonard Burman, Syracuse University and Eugene Steuerle, The Urban Institute

10:15 – 11:45 AM - CONCURRENT SESSIONS

DEBT
LOCATION: MARQUIS BALROOM
Organizer/Moderator: Adam Cole, U.S. Department of the Treasury, Office of Tax Analysis
Presentations:
Is There a Public Sector Union Premium on State Debt? Thomas Garrett, University of Mississippi and Gary Wagner, Old Dominion University
To Tax or Not to Tax? The Benefits of Tax Exemption of Municipal Bonds for State and Local Governments, Shama Gamkhar, University of Texas at Austin
Kicking the Can Down the Road: Getting Tomorrow’s Taxpayers to Pay for Today’s Public Sector Pensions, Sutirtha Bagchi, University of Michigan

Discussants: Kazuki Onji, Australian National University, David Joulfaian, U.S. Department of the Treasury, Office of Tax Analysis and Leslie Rapke, Michigan State University

CAPITAL GAINS
LOCATION: ANGEL
Organizer/Moderator: Gerald Auten, U.S. Department of the Treasury, Office of Tax Analysis
Presentations:
A Markov Chain Analysis of Capital Gains Realizations: The Great Recession versus the 2001 Recession, James Pearce and Ithai Laurie, U.S. Department of the Treasury, Office of Tax Analysis
Indebtedness and the Tax Treatment of Capital Gains, David Joulfaian, U.S. Department of the Treasury, Office of Tax Analysis
Basic Facts About Capital Gains for Thinking About Tax Reform, Gerald Auten and Siobhan O’Keefe, U.S. Department of the Treasury, Office of Tax Analysis
What Factors Entice States to Manipulate Corporate Income Tax Apportionment Formulas to Spur Economic Development?, Brian Hill, Salisbury University and John Deskins, CReighton University

Discussants: Leonard Burman, Syracuse University, Nicholas Bull and Timothy Dowd, Joint Committee on Taxation and Joanne Weiner, The George Washington University

NEW INSIGHTS INTO TAX COMPLIANCE AND EVASION
LOCATION: REPRISAL/BRITANNIA
Organizer: Leandra Lederman, Indiana University Maurer School of Law
Moderator: Stephen Mazza, The University of Kansas School of Law
Presentations:
Socio-economic Diversity, Social Capital, and Tax Filing Compliance in the United States, James Alm, Tulane University, Jeremy Clark, University of Canterbury and Kara Leibel, Internal Revenue Service
Measured Tax Enforcement, Leandra Lederman, Indiana University Maurer School of Law and Ted Sichelman, University of San Diego School of Law
Collateral Compliance, Joshua Blank, NYU School of Law
Inspectors or Google Earth? Optimal Fiscal Policies under Uncertain Detection of Evasioners, Martin Besfamile, Universidad Torcuato Di Tella

Discussants: Joel Slemrod, University of Michigan, David Gamage, UC Berkeley School of Law, Peggy Hite, Indiana University, Kelley School of Business and John Hasseldine, University of New Hampshire

VOLATILITY, BURDENS, AND COMPETITION
LOCATION: SMITHFIELD
Organizer/Moderator: Nathan Seegert, University of Michigan
Presentations:
Tax-Revenue Volatility, Nathan Seegert, University of Michigan

International Tax Competition over Rate and Base: Why Do Countries Undertake Tax-Cut-Cum-Based-Broadening Reforms? Makoto Hasegawa, University of Michigan

Discussants: Jeffery Clemens, University of California at San Diego, Donald Bruce, University of Tennessee, Knoxville, Dayanand Manoli, University of Texas at Austin and Karen Conway, University of New Hampshire

PLACE-BASED POLICIES
LOCATION: DEFIAENCE/REPUBLIC
Organizer/Moderator: Nathaniel Baum-Snow, Brown University
Presentations:
Do Unemployed Workers Benefit from Enterprise Zones? The French Experience, Laurent Gobillon, INED, Thierry Magnac, University Toulouse and Harris Selod, The World Bank
Local Economic Development, Agglomeration Economies and the Big Push: 100 Years of Evidence from the Tennessee Valley Authority, Patrick Kline and Enrico Moretti, University of California, Berkeley
Targeted Business Incentives and Local Labor Markets, Matthew Freedman, Cornell University
Do Spatially Targeted Redevelopment Programs Spillover?, Andrew Hanson, Marquette University and Shawn Rohlin, Kent State University

Discussants: Matthew Freedman, Cornell University, Nathaniel Baum-Snow, Brown University, Andrew Hanson, Marquette University and Laurent Gobillon, INED

FRONTIERS OF PUBLIC FINANCE: 2012 NTAP OUTSTANDING DOCTORAL DISSERTATION AWARD WINNERS
LOCATION: LINCION
Organizer/Moderator: Brian Knight, Brown University
Presentations:
How Does Medical Care Respond to Prices?, Joshua Gottlieb, Harvard University
The Impact of Depreciation Savings on Investment: Evidence from the Corporate Alternative Minimum Tax, Jongsoo Park, University of Michigan

LOCATION: SESSIONS/COLLEGE/CANAL/ BENEVOLENT

Noon – 1:30 PM Luncheon Speaker: Karl E. Case, Professor of Economics, Emeritus, Wellesley College

CONCURRENT SESSIONS 1:45 – 3:15 PM

THE RETIREMENT BUCKET: HOW LEAKY IS IT AND WHAT’S LEFT AT THE TOP OF THE HILL?
LOCATION: MARQUIS BALROOM
Organizer/Moderator: Peter Brady, Investment Company Institute
Presentations:
Which Individuals Don’t Pay Back Their 401(k) Loans?, Sarah Holden, Investment Company Institute and Kevin Pierce, Internal Revenue Service
Early Withdrawals from Retirement Accounts in the Great Recession, John Sabelhaus, Federal Reserve Board of Governors and Vickie Bryant, Internal Revenue Service
Why Are There So Many Pension Benefits Reported on Tax Returns? Peter Brady, Investment Company Institute and Kevin Pierce, Internal Revenue Service

State Taxes, Charitable Giving, and Transfers to Spouses: Evidence from the Economic Growth and Tax Relief Reconciliation Act, Sonja Pippin and Elena Tchigiaeva, University of Nevada Reno

Discussants: Stephen Utkus, Vanguard, Ithai Laurie and David Joulfaian, U.S. Department of the Treasury, Office of Tax Analysis and Jonathan Forman, University of Oklahoma College of Law
PERCEPTIONS, FRICTIONS AND BEHAVIORAL RESPONSES TO INCOME TAXES
LOCATION: ANGEL
Organizer/Moderator: Damon Jones, University of Chicago
Presentations:
Perceptions of the Tax Code: Evidence from Low-Income Tax Filers, Damon Jones, University of Chicago, Alexander Gelber, The Wharton School, University of Pennsylvania and NBER and Dayanand Manoli, University of Texas at Austin
Behavioral Responses to Anticipated Wage Changes: Evidence from United States Tax Data, Dayanand Manoli, University of Texas at Austin
Effects of Recent Recession on EITC Recipients, Janet Holtzblatt, Congressional Budget Office and Deena Ackerman, U.S. Department of the Treasury, Office of Tax Analysis
Discussants: Daniel Sacks, The Wharton School, University of Pennsylvania, Dayanand Manoli, University of Texas at Austin and Damon Jones, University of Chicago

STATE CORPORATE INCOME TAX POLICIES AND EFFECTS
LOCATION: SMITHFIELD
Organizer/Moderator: David Merriman, University of Illinois, Chicago
Presentations:
A Spatial Analysis of Recent Changes in Corporate Income Taxes, Zhou Yang, Robert Morris University and William Fox, University of Tennessee, Knoxville
The Effects of Changes in State Tax Enforcement on Corporate Income Tax Collections, Sanjay Gupta, Michigan State University
An Investigation of the Shifting State Corporate Income Tax Nexus Standard, Ann Boyd Davis, Tennessee Tech University and Amy Hageman, Kansas State University
Replicating and Expanding Goolsbee and Maydew’s Study of U.S. State Corporate Income Tax Apportionment, David Merriman, University of Illinois, Chicago
Discussants: Kelly Edmiston, Federal Reserve Bank of Kansas City, Rebekah McCarty, Northeastern University and Charles Swenson, University of Southern California

QUANTITATIVE STUDIES OF CHARITABLE GIVING: BEHAVIOR OF DONORS AND FIRMS
LOCATION: LINCOLN
Organizer/Moderator: Brian Galle, Boston College Law School
Presentations:
Are Existing Price-Elasticity of Giving Results Misleading for Policy Makers?: Evidence from the Price-Elasticity of Nonprofit Fund Raising, Brian Galle, Boston College Law School and Austin Nichols, The Urban Institute
Crowding-Out Charitable Contributions in Canada: New Knowledge from the North, Abigail Payne, McMaster University and James Andreoni, University of California, San Diego
Tax Expenditure Salience, Yair Listokin, Yale University and Jacob Goldin, Princeton University
Discussants: Bradley Heim, Indiana University and C. Eugene Steuerle, The Urban Institute

ECONOMIC DEVELOPMENT IMPACTS OF STATE/LOCAL PROGRAM AND POLICIES
LOCATION: REPRISAL/BRITANNIA
Organizer/Moderator: Jim Landers, Indiana Legislative Services Agency
Presentations:
Leveraging Federal Resources to Maximize the Impact of State Tax Incentives for Economic Development, Jeffrey Oakman and Marvin Ward, DC Office of the Chief Financial Officer
The Impact of Bus Transit on Employment and Social Service Expenditures, Dagney Faulk and Michael Hicks, Ball State University
The Effect of Georgia’s Job Tax Credit on Firm Employment, Laura Wheeler, Shiferaw Gurmu and David Sjoquist, Georgia State University
The Effects of Changes in Property Tax Rates and School Spending on Residential and Business Property Value Growth, Mark Skidmore, Laura Reese and Sung Kang, Michigan State University
Discussants: Jeff Chapman, The Pew Charitable Trusts and Mehmet Tosun, University of Nevada-Reno

USING LOCAL TAX DATA TO STUDY FISCAL COMPETITION AND POLITICS
LOCATION: DEFINANCE/REPUBLIC
Organizer/Moderator: David Agrawal, University of Georgia
Presentations:
Culture and Taxes. Towards Identifying Tax Competition, Raphael Parchet and Beatrice Estegir, University of Lausanne
Local Option Sales Taxes and Asymmetric Fiscal Competition, Gregory Burge and Cynthia Rogers, University of Oklahoma
State Pension Funding Practices and the Great Recession of 2007-2009, Jason Seligman, The Ohio State University
Discussants: Shawn Rohlin, Kent State University, William Fox, University of Tennessee, Knoxville and Kim Rueben, Urban-Brookings Tax Policy Center

CONCURRENT SESSIONS 3:30 – 5:00 PM

STATE AND LOCAL GOVERNMENT
LOCATION: MARQUIS BALLROOM
Organizer/Moderator: Cynthia Rogers, University of Oklahoma
Presentations:
A Normative Analysis of Sales Tax Holidays, Mark Phillips, University of Southern California
An Overview and Analysis of State and Local Government Capital Expenditure, Ronald Fisher, Michigan State University and Robert W. Wassmer, California State University, Sacramento
The Fiscal Sustainability of State and Local Governments, Bo Zhao and David Coyne, Federal Reserve Bank of Boston
The Role of Local Revenue and Expenditure Limitations in Shaping the Composition of Debt and Its Implications for Efficiency, and Intergenerational and Intergovernmental Equity in Local Public Finance, Michael Hayes, Daniel Mullins and Chad Smith, American University
Discussants: Brian Hill, Salisbury University, Charles Swenson, University of Southern California, Rebekah McCarty, Northeastern University and Pavel Yakovlev, Duquesne University

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Skyline (day) – Courtesy of Providence Warwick Convention & Visitors Bureau

Board Meeting Friday, November 16, 6:30 – 8:30 PM
LOCATION: ANGEL ROOM
POLITICAL ECONOMY AND BEHAVIORAL ECONOMICS IN LOCAL PUBLIC FINANCE
LOCATION: ANGEL
Organizer/Moderator: Leah Brooks, Federal Reserve Board of Governors
Presentations:
The Impact of Tax Exclusive and Inclusive Prices on Demand, Naomi Feldman, Federal Reserve Board of Governors
The Hated Property Tax: Salience, Tax Rates, and Tax Revolts, Marika Cabral, University of Texas at Austin and Caroline Hoxby, Stanford University
Political Equilibrium and the Leaky Bucket of Redistribution: Evidence from the Community Development Block Grant Program, Leah Brooks, Federal Reserve Board of Governors and Maxim Sinitsyn, McGill University
Conflicting Missions: The Impact of Transitory Grants on the Allocation of School Expenditure, Huaru Chen, University of Tennessee, Knoxville
Discussants: Kory Kraft, University of Toronto, Byron Lutz and Laura Feiveson, Federal Reserve Board of Governors and Andrew Hanson, Marquette University

MUNICIPAL FINANCES AND THE PROPERTY TAX BASE
LOCATION: REPRISAL/BRITANNIA
Organizer/Moderator: Joan Youngman, Lincoln Institute of Land Policy
Presentations:
Rethinking Property Tax Incentives for Business, Daphne Kenyon and Adam Langley, Lincoln Institute of Land Policy
Managing City Finances: Lessons for Policymakers, Robert Inman, The Wharton School, University of Pennsylvania
Property Tax Salience and Payment Delinquency, Sebastien Bradley, Drexel University
Discussants: Mark Haveman, Minnesota Taxpayers Association, John Anderson, University of Nebraska, Lincoln and Andrew Reschovsky, University of Wisconsin, Madison

EDUCATION
LOCATION: DEFiance/REPUBLIC
Organizer/Moderator: Leslie Papke, Michigan State University
Presentations:
Charter School Entry and School Choice: The Case of Washington, D.C., Maria Marta Ferreyra, Carnegie Mellon University
Educational Saving Incentives for Low-Income Families: Experimental Evidence from the Michigan SEED Program, Alissa Dubnicki and Gary Engelhardt, Syracuse University, Ellen Marks and Bryan Rhodes, Research Triangle Institute
Tax Benefits for Graduate Education: Incentives for Whom?, Steven Bednar, Elon University and Dora Gicheva, UNC Greensboro
Employment Outcomes for College Graduates: Does Attending a For-profit University Make a Difference?, Laura Ullrich, Winthrop University and Emily K. Pratt, University of Tennessee, Knoxville
Discussants: Estelle Dauchy, New Economic School (NES) Moscow and Paul Thompson, Michigan State University

INCIDENCE
LOCATION: SMITHFIELD
Organizer/Moderator: Justin Marion, University of California, Santa Cruz
Presentations:
The Laws of Tax Incidence Hold? Point of Collection and the Pass-through of State Diesel Taxes, Justin Marion, University of California, Santa Cruz, Wojciech Kopczuk, Columbia University, Erich Muehlegger, Harvard University and Joel Slemrod, University of Michigan
The Incidence of Bank Regulations and Taxes on Wages: Evidence from U.S. States, Timothy Goodspeed, CUNY, Hunter College
Tax Incidence: Do Institutions Matter? An Experimental Study, Mark Rider, Georgia State University
Sharing the Burden: Empirical Evidence on Corporate Tax Incidence, Nadja Dwenger, Max Planck Institute for Tax Law and Public Finance, Pia Rattenhuber, DIW and Viktor Steiner, Free University of Berlin
Discussants: James Alm, Tulane University, David Merriman, University of Illinois, Chicago, Andreas Peichl, IZA - Institute for the Study of Labor and Sutirtha Bagchi, University of Michigan

ENERGY AND THE ENVIRONMENT
LOCATION: LINCOLN
Organizer/Moderator: Thomas Neubig, Ernst & Young LLP
Presentations:
Energy-Efficient Tax Credits: Experimental Evidence on the Relative Power of Tax Incentives, Michaele Morrow, Northeastern University, Shane Stinson, Beau Barnes and Steve Buchheit, Texas Tech University
The Effect of Environmental Sin Taxes: Evidence from the D.C. Area Shopping Bag Tax, Tatiana Homonoff, Princeton University
Mining Taxation and Global Investment: Evaluating the Trade-off Between “Fair Share” of Resource Rents and Mining Development, Thomas Neubig, Katie Ballard, Robert Cline and Andrew Phillips, Ernst & Young LLP
Discussants: Natasha Avendano Garcia, Colombian DIAN and Curtis Carlson, U.S. Department of the Treasury, Office of Tax Analysis

GENERAL SESSION 5:00 – 6:00 PM
LOCATION: MARQUIS BALLROOM
ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION
Presidential Address, Matthew N. Murray, University of Tennessee, Knoxville
Presentation of awards: Dissertation Award, Richard Musgrave Prize, and Referee of the Year Award

LOCATION: SESSIONS/COLLEGE/CHANNEL/BENEVOLENT
Reception 6:15 – 7:15 PM
Honoring David Sjoquist, 2012 Steven Gold Award Recipient

FRIDAY, NOVEMBER 16

CONCURRENT SESSIONS: 8:30 – 10:00 AM
RECENT ADVANCES IN OPTIMAL TAXATION
LOCATION: REPRISAL
Organizer Moderator: Andreas Peichl, IZA - Institute for the Study of Labor
Presentations:
Optimal Taxation of Top Labor Incomes: A Tale of Three Elasticities, Stefanie Stantcheva, MIT and Emmanuel Saez, UC Berkeley
Why Do We Redistribute so Much but Tag so Little? The Principle of Equal Sacrifice and Optimal Taxation, Matthew Weinzierl, Harvard Business School
Gender-Based and Couple-Based Taxation, Spencer Bastani, Uppsala University
The World is Flat: Existing Tax Benefit Systems Approximate a Linear One, Andreas Peichl, IZA - Institute for the Study of Labor
Discussants: Bernard Salanie, Columbia University, Casey Rothschild, Wellesley College and Matthew Weinzierl, Harvard Business School

PROPERTY TAX PART I
LOCATION: MARQUIS BALLROOM
Organizer/Moderator: Robert Strauss, Carnegie Mellon University
Presentations:
The Fixed-Bracket Average Treatment Effect: A Constructive Alternative to LATE Analysis for Tax Policy, Caroline Weber, University of Oregon
Estimating the Income Elasticity of the Property Tax Base, John Anderson, University of Nebraska, Lincoln
The Future of the Property Tax: Institutional Factors Which Shape its Acceptability, Yield and Burden Distribution, Daniel Mullins, American University and Marvin Word, Jr., DC Office of the Chief Financial Officer
Discussants: John Mikesell, Indiana University and George Clarke, Texas A&M International University
ISSUES IN STATE AND LOCAL FISCAL HEALTH
LOCATION: SMITHFIELD
Organizer/Moderator: Gary Wagner, Old Dominion University
Presentations:
State Budgeting in the Long and Short Term, Kim Rueben and Norton
Francis, Urban-Brookings Tax Policy Center
A Positive Model of Public Pension Funding, Erik Eider, University of
Arkansas at Little Rock and Gary Wagner, Old Dominion University
State Fiscal Slack and Credit Quality, Shanna Rose and Daniel Smith, NYU
Discussants: Thomas Garrett, University of Mississippi and Bo Zhao, Federal Reserve Bank of Boston

LONG-TERM FISCAL BALANCE AND FISCAL SUSTAINABILITY:
CURRENT ISSUES AND PERSPECTIVES
LOCATION: DEFINANCE/REPUBLIC
Organizer/Moderator: Ranjana Madhusudhan, New Jersey Department of the Treasury
Presentations:
Fiscal Reforms and Fiscal Sustainability in Europe, Stefania Zotteri, Banca d’Italia
Report on the Volker-Ravitch Task Force on the State Budget Crisis, Don ald Boyd, SUNY and Rockefeller Institute of Government
Long-Term State Fiscal Outlook: An Analysis, Stanley Czerwinski, U.S. Government Accountability Oﬃce
Discussants: Tracy Gordon, The Brookings Institution, Andrew Haughwout, New York Federal Reserve Bank and Diane Lim Rogers, Concord Coalition

TAXATION IN DEVELOPING COUNTRIES
LOCATION: LINCOLN
Organizer/Moderator: Dina Pomeranz, Harvard Business School
Presentations:
Tax Me, But Spend Wisely: The Political Economy of Taxes, Theory and Evidence from Brazil, Lucie Gadenne, Paris School of Economics
Truth or Consequences? Lessons from Matched Survey and Administrative Data for American Small Businesses, Tami Gurley-Calvez, University of Kansas and Donald Bruce, University of Tennessee, Knoxville
Discussants: Lorenzo Casaburi, Harvard University, Joel Slemrod and James R. Hines Jr., University of Michigan and Oyebola Olabisi, Harvard Kennedy School

INCOME TAX
LOCATION: ANGEL
Organizer/Moderator: Bradley Heim, Indiana University
Presentations:
The Dynamics of Earned Income Tax Credit Receipt Among Single Mothers, Bradley Heim, Indiana University and Itthai Lurie, U.S. Department of the Treasury, Oﬃce of Tax Analysis
A Re-balancing Act? Understanding Patterns in Refunds and Balances Due, Patricia Tong, Laura Kawano and Shanthy Ramnath, U.S. Department of the Treasury, Oﬃce of Tax Analysis
Flight of the Millionaires? Two Natural Experiments on Taxing Top Earners in California, Charles Varner, Princeton University and Cristobal Young, Stanford University
Discussants: Sara LaLumia, Williams College and Seth Gieritz, University of Nebraska, Lincoln

FOYER — Coffee Break 10:00 – 10:15 AM

CONCURRENT SESSIONS 10:15 - 11:45 AM
LOCAL GOVERNMENT FINANCES AT THE CROSSROADS — ONCE AGAIN
LOCATION: MARQUIS BALLROOM
Organizer/Moderator: James Alm, Tulane University
Presentations:
Foreclosures and Local Government Revenue from the Property Tax, James Alm, Tulane University and David Sjoquist and Robert Buschman, Georgia State University
What Do Million Dollar Facilities Really Do?, Carlianne Patrick, Georgia State University
The Prospects for School Property Tax Revenue in the Wake of the “Great Recession”, Andrew Reschovsky, Lindsay Amiel and Steven Deller, University of Wisconsin, Madison
The Lock-In Effect of Housing Transfer Taxes: Evidence from a Notched Change in D.C. Policy, Caroline Weber, University of Oregon, Joel Slemrod, University of Michigan and Hui Shan, Federal Reserve Board of Governors
Discussants: Andrew Hanson, Marquette University, David R. Agraval, University of Georgia, John Anderson, University of Nebraska, Lincoln and Tami Gurley-Calvez, University of Kansas

PLACE-MAKING POLICIES IN FEDERATIONS
LOCATION: DEFINANCE/REPUBLIC
Organizer/Moderator: David Albouy, University of Michigan
Presentations:
The Impact of Rebuilding Grants and Wage Subsidies on the Resettlement Choices of Hurricane Katrina Victims, Jesse Gregory, University of Michigan
Was There a “Race to the Bottom” After Welfare Reform?, Sarah Burns, University of Kentucky
Estimating the Incidence of Government Spending, Juan Carlos Suárez Serrato, UC Berkeley
Urban Quantities and Amenities, David Albouy, University of Michigan
Discussants: Nate Baum-Snow and Brian Knight, Brown University

FISCAL DECENTRALIZATION AND LOCAL GOVERNANCE IN DEVELOPING ECONOMIES
LOCATION: REPRISAL
Organizer: Jameson Boex, The Urban Institute
Moderator: François Vaillancourt, Universite de Montreal
Presentations:
Decentralization and Local Public Sector Finance: Looking Beyond Elected Local Governments, Jameson Boex, The Urban Institute
An Evaluation of the 1997 Fiscal Decentralization Reform in Mexico: The Case of the Health Sector, Carolina Rodriguez Zamora and Andre Martinez Fritscher, Banco de México
Slack Resources and Asymmetric Responses to State Aid Changes, Phuong Nguyen-Hoang, University of Iowa and Yilin Hou, University of Georgia
Empirical Evidence on Tax Information Sharing Among Sub-Central Administrations, Luca Salvadori, Alejandro Esteller-Morse and Jose Duran, University of Barcelona & IIEB
Discussants: François Vaillancourt, Universite de Montreal and Jameson Boex, The Urban Institute

CONTROVERSIES IN PROPERTY ASSESSMENT
LOCATION: BRITANNIA
Organizer/Moderator: Justin Ross, Indiana University
Presentations:
Stability and Equity of Current Market Value Property Tax Assessment in an Era of Concentrated Foreclosures, Seth Peyton, Indiana University
The Effects of Property Tax Protests on the Assessment Uniformity of Residential Properties, Elizabeth Plummer, Texas Christian University
Fiscal Illusion from Property Reassessment? An Empirical Test of the Residual View, Justin Ross and Wenli Yan, Indiana University
Disparate and Dynamic Distributions of Property Assessments, William M. Doerner, Federal Housing Finance Agency
Discussant: Denvil Duncan, Indiana University
WHAT DO VOTERS WANT? DETERMINANTS OF STATE AND LOCAL TAXES AND SPENDING
LOCATION: SMITHFIELD
Organizer/Moderator: Tracy Gordon, The Brookings Institution
Presentations:
The Political Economy of Higher Education Funding: Evidence from Survey Data, Eric Brunner, Georgia State University and Erik Johnson, Quinnipiac University
TABOR: The Effects of Most Stringent Tax and Expenditure Limitation in the United States, Byron Lutz, Federal Reserve Board of Governors and Paul Elanson, Duke University
On the Effect of Income, Income Inequality, and Politics in Determining Big City Revenues, Howard Chernick, CUNY, Hunter College, Adam Langley, Lincoln Institute and Andrew Reschovsky, University of Wisconsin, Madison
Property Tax Stability: A Tax System Model of Base and Revenue Dynamics Through the Great Recession and Beyond, John L. Mikesell, Indiana University
Discussants: Kim Rueben, Urban-Brookings Tax Policy Center and Shanna Rose, NYU

TERRITORIAL TAXATION: CHALLENGES AND ALTERNATIVES
LOCATION: LINCOLN
Organizer/Moderator: Jane Gravelle, Congressional Research Service
Presentations:
Who Will Benefit from a Territorial Tax? Characteristics of Multinational Firms, Jennifer Gravelle, Congressional Budget Office
Designing a Territorial Tax System – Pitfalls and Possibilities, Stephen Shay, Harvard Law School
Moving to a Territorial Tax: Economic Effects, Design Considerations, and Alternatives, Jane Gravelle, Congressional Research Service
Discussants: Martin Sullivan, Tax Analysts and Rosanne Altshuler, Rutgers University

LOCATION: SESSIONS/COLLEGE/CANAL/ BENEVOLENT
Noon – 1:30 PM Luncheon Speaker:
Lawrence H. Summers, Charles W. Eliot University Professor, Harvard University, Harvard Kennedy School
HONORING AMY FINKELSTEIN, MIT, 2012 Clark Medal Recipient

CONCURRENT SESSION 1:45 – 3:15 PM
HEALTH POLICY
LOCATION: MARQUIS BALLROOM
Organizer/Moderator: Marika Cabral, University of Texas at Austin
Presentations:
Age-Based Heterogeneity and Pricing Regulation on the Massachusetts Health Insurance Exchange, Keith Ericson, Boston University and Amanda Starc, The Wharton School, University of Pennsylvania
Negative Tests and the Efficiency of Medical Care: Investigating the Determinants of Imaging Overuse, Jason Abaluck, NBER and Leila Agha, MIT
Do Physicians’ Financial Incentives Affect Treatment Patterns and Patient Health?, Jeffrey Clemens, Stanford University and Joshua Gottlieb, University of British Columbia
Discussants: Marika Cabral, University of Texas at Austin, Heidi Williams, MIT and Neale Mahoney, Harvard University

ISSUES IN STATE PUBLIC FINANCE
LOCATION: SMITHFIELD
Organizer/Moderator: Mehmet Tosun, University of Nevada-Reno
Presentations:
State Revenue Forecasts as Political and Technical Problems: The Role of Accuracy and Acceptance in the Budget Process, Justin Ross and John Mikesell, Indiana University
Legislative Term Limits and State Aid to Local Governments, Pavel Yakovlev, Duquesne University and Mehmet Tosun, University of Nevada-Reno
Redistributive State Income Taxes, Migration and Wage Capitalization, Seth Giertz, University of Nebraska, Lincoln and Mehmet Tosun, University of Nevada-Reno
Who Pays When the State Wins? Estimates of the Incidence of State Casino Taxes, Jim Landers, Indiana Legislative Services Agency
Discussants: Gary Wagner, Old Dominion University and Jon Bakija, Williams College

FORECLOSURES, THE SUBPRIME CRISIS AND LOCAL REVENUE
LOCATION: DEFANCE/REPUBLIC
Organizer/Moderator: Ron Cheung, Oberlin College
Presentations:
Homeowner Distress, House Price Declines and the Role of Homeowners’ Associations, Ron Cheung, Oberlin College, Chris Cunningham, Federal Reserve Bank of Atlanta and Rachel Metzler, The New School
Did Behavioral Biases Mitigate the Foreclosure Crisis of the 2000s?, Jane Dokko, Federal Reserve Bank of Governors
Did Affordable Housing Legislation Contribute to the Subprime Securities Boom?, Ruben Hernandez and Michael Owyang, Federal Reserve Bank of St. Louis and Andra Ghent, Baruch College
Stabilization, Redistribution and the Political Cycle in the United States, Mathias Dolls, IZA - Institute for the Study of Labor
Discussants: Gregory Burge, University of Oklahoma, Rajdeep Sengupta, Federal Reserve Bank of St. Louis, Shawn Rohlin, Kent State University and Chris Cunningham, Federal Reserve Bank of Atlanta

TAX POLICY LESSONS FROM UNITED STATES ADMINISTRATIVE DATA
LOCATION: LINCOLN
Organizer/Moderator: John Friedman, Harvard University
Presentations:
Why Are Benefits Left on the Table? Assessing the Role of Information, Complexity, and Stigma with an IRS Field Experiment, Saurabh Bhargava, Carnegie Mellon and Dayanand Manoli, University of Texas at Austin
Lasting Impact of Law Enforcement: Analysis of Tax Audits in the U.S., Howard Chernick, CUNY, Hunter College, Adam Langley, Lincoln Institute and Andrew Reschovsky, University of Wisconsin, Madison
Discussant: Wojciech Kopchuk, Columbia University

RECESSION
LOCATION: REPRISAL
Organizer/Moderator: Howard Chernick, CUNY, Hunter College
Presentations:
The 2009 Stimulus: Directly Created and Saved Jobs Were Primarily in Government, Bill Dupor, Ohio State University
When the Tide Goes Out: Unemployment Insurance Trust Funds and the Great Recession, Lessons for and from New England, Jennifer Weiner, Federal Reserve Bank of Boston
Is There a Trade-off Between Revenue Volatility and Tax Progressivity? The Great Recession and State Tax Revenues, Howard Chernick and Cordelia Reimers, CUNY; Hunter College and Jennifer Tennant, Ithaca College
Time Consistent Optimal Fiscal Policy over the Business Cycle, Zhigang Feng, University of Zurich
Discussants: David Marriman and Richard Dye, University of Illinois at Chicago
TAX COMPLIANCE COSTS
LOCATION: ANGEL
Organizer/Moderator: John Hasseldine, University of New Hampshire
Presentations:
A Comparative Analysis of Tax Compliance Costs and the role of Special Concessions and Regimes for Small Businesses in Australia, Canada, South Africa and the United Kingdom, Ann Hansford, University of Exeter, Sharon Smulders, University of Pretoria, Chris Evans, University of New South Wales, John Hasseldine, University of New Hampshire, Philip Lignier, University of Tasmania and François Vaillancourt, Université de Montréal
International Comparative Study of Tax Compliance Costs and Benefits in Small Businesses: Evidence from Canada, François Vaillancourt, Université de Montréal
The Rise and Rise of Tax Compliance Costs for the Small Business Sector in Australia, Philip Lignier, University of Tasmania and Chris Evans, University of New South Wales
Tax Reporting Behavior: Underreporting Opportunities and Pre-populated Tax Returns, David Bruner and Michael McKee, Appalachian State University, Michael Jones, Bridgewater State University and Christian Vossler, University of Tennessee, Knoxville
Discussant: Joel Slemrod, University of Michigan

GRADUATE STUDENT SESSION
LOCATION: BRITANNIA
Organizer/Moderator: Andrew Hanson, Marquette University
Presentations:
Michael Best, London School of Economics
David Cashin, University of Michigan
Ben Marx, Columbia University
Discussants: Gregory Burge, University of Oklahoma, Denvil Duncan, Indiana University and Caroline Weber, University of Oregon

GENERAL SESSION 3:30 – 5:00 PM
LOCATION: MARQUIS BALLROOM
GENERAL SESSION IN HONOR OF JOEL SLEMROD, 2012 HOLLAND AWARD RECIPIENT
Organizer: James R. Hines Jr., University of Michigan
Moderator: Jon Bakija, Williams College
Presentations:

LOCATION: SESSIONS/COLLEGE/CANAL/BENEVOLENT
In Honor of Joel Slemrod, 2012 Holland Award Recipient

SATURDAY, NOVEMBER 17

CONCURRENT SESSIONS 8:30 – 10:00 AM
TAX AND TRANSFER POLICIES: OBESITY AND NUTRITION
LOCATION: SMITHFIELD
Organizer/Moderator: Stacy Dickert-Conlin, Michigan State University
Presentations:
Food Prices and the Dynamics of Body Weight, Yuhui Zheng, Harvard University, Dana Goldman and Darius Lakdawalla, University of Southern California
Non-Linear Effects of Soda Taxes on Consumption and Weight Outcomes, Nathan Tefft, University of Washington, David Frisvold, Emory University and Jason Fletcher, Yale University
The Effect of Safety Net Programs on Food Insecurity, Lara Shore-Sheppard, Lucie Schmidt and Tara Watson, Williams College
Earned Income Tax Credit and the Educational Progress of Single Mothers, Linda K. Carter, Baylor University
Discussants: Reagan Baughman, University of New Hampshire and Stacy Dickert-Conlin, Michigan State University

STATE FISCAL CRISIS: STRUCTURAL PROBLEMS AND POSSIBLE SOLUTIONS
LOCATION: DEFANCE/REPUBLIC
Organizer: Darien Shanske, UC Hastings College of Law
Moderator: Tracy Gordon, The Brookings Institution
Presentations:
The Consequences of State Fiscal Structures for State Fiscal Crises, Therese McGuire and Nathan Anderson, Northwestern University and Andrea Garcia-Mila, Universitat Pompeu Fabra
The New Fiscal Politics, Government Shutdowns, and the Case for Default Budgets, David Camage, UC Berkeley School of Law
Sales Tax Exceptionalism, Andrew Haile, Elon University School of Law
Property Tax Withholding: What, How, Why Now, Darien Shanske, UC Hastings College of Law
Discussants: Jeffrey Clemens, Stanford University, Stephen Sheffrin, Tulane University, Kirk Stark, UCLA School of Law and Nathan Anderson, Northwestern University

PROPERTY TAX ASSESSMENT PRACTICES
LOCATION: SESSIONS
Organizer/Moderator: Gregory Burge, University of Oklahoma
Presentations:
Institutional Determinants of Assessment Quality for the Purposes of Property Taxation, Olba Krupa, Seattle University
Determinants of Fractional Assessment Practice in Local Property Taxation: An Empirical Examination, Andy Hultquist, University of North Dakota and Tricia Petras, The Ohio State University
Estimating the Costs and Consequences of Assessment Limits, Michael Bell, The George Washington University
Discussants: Justin Ross, Indiana University and William Doerner, Federal Housing Finance Agency

UNEMPLOYMENT INSURANCE
LOCATION: COLLEGE
Organizer/Moderator: Till von Wachter, UCLA
Presentations:
The Effect of Unemployment Insurance Extensions on Reemployment Wages, Till von Wachter, UCLA
Behavioral Responses to Unemployment Insurance over the Business Cycle, Camille Landais, Stanford University
Reservation Wage Over the Spell of Unemployment: Evidence from High-Frequency Panel Data, Andreas Mueller, Columbia University
Optimal Unemployment Insurance in a Screening Model, Kory Kraft, University of Toronto, Fabian Lange, Yale University and Matthew Notowidigo, The University of Chicago Booth School of Business
Discussants: TBD

HOW DO STATE AND LOCAL POLICY MAKERS AND THE MEDIA GET “OBJECTIVE” TAX POLICY ANALYSIS? (Panel Discussion)
LOCATION: REPRISAL BRITANNIA
Organizer/Moderator: Robert Tannenwald, Brandeis University
Panelists: Laura Wheeler, Georgia State University, David Sullivan, Rhode Island Department of Taxation, Neil Downing, Rhode Island Department of Taxation and former reporter for the Providence Journal, Jim Landers, Indiana Legislative Services Agency and David Lubrano, Harvard Kennedy School

EFFICIENT AND OPTIMAL TAXATION
LOCATION: LINCOLN
Organizer/Moderator: Michael Conlin, Michigan State University
Presentations:
ELECTING TO REVEAL: The Election to Itemize Deductions as an Information-Forcing Screen, Emily Ann Satterthwaite, University of Toronto
Optimal Taxation when Income is Uncertain: An Empirical Approach, Akshaya Jha, Stanford University
Optimal Tax Saliency, Jacob Goldin, Princeton University
Provision of Local Public Goods, Michael Conlin, Michigan State University
Discussants: Michael Conlin, Michigan State University, Samara Gunter, Colby College, Constantine Anyyridis, Ryerson University and Peter Brady, Investment Company Institute
CONCURRENT SESSIONS 10:15 – 11:45 AM

HEALTH
LOCATION: REPRISAL/ BRITANNIA
Organizer/Moderator: Reagan Baughman, University of New Hampshire
Presentations:
- Cigarette Taxes, Smoking -- and Exercise?, Karen Conway and David Niles, University of New Hampshire
- The Effect of Anti-Smoking Policy on Birth Outcomes: The Relative Effects of Cigarette Taxes and Smoking Bans, Reagan Baughman and Jia Gao, University of New Hampshire
- The Role of Advertising in the Growth of the SNAP Caseload, Stacy Dickert-Conlin, Michigan State University, Katie Fitzpatrick, Seattle University and Laura Tiehen, Economic Research Service
- How Do Alternative Nutrition Assistance Programs Affect Health Outcomes?, Tami Gurley-Calvez, University of Kansas, Brian Hill, Salisbury University and Patrick Manzi, West Virginia University
Discussants: Anna Aizer, Brown University and Sara LaLumia, Williams College

FROM E-COMMERCE TO THE CLOUD: RESEARCH ON STATE TAX NEXUS
LOCATION: DEFINANCE/REPUBLIC
Organizer: LeAnn Luna, University of Tennessee, Knoxville
Moderator: Donna Bobek Schmitt, University of Central Florida
Presentations:
- Why do Firms Collect the Sales Tax for States?, Donald Bruce, William Fox and LeAnn Luna, University of Tennessee, Knoxville
- Navigating the Amazon: What Determines Agreements Between State Governments and Amazon.com?, Sarah Larson, Indiana University
- State and Local Taxation of Cloud Computing: A Normative Approach, John Swain, University of Arizona
- An Exploration of the Antecedents and Consequences of State Income Tax Nexus: Does Economic Nexus Really Benefit States, Ann Boyd Davis, Tennessee Tech University and Amy Hageman, Kansas State University
Discussants: David Brunori, Tax Analysts/The George Washington University and Zhou Yang, Robert Morris University

PROPERTY TAX: PART II
LOCATION: SESSIONS
Organizer: Jonathan Rork, Reed College
Moderator: Gary Wagner, Old Dominion
Presentations:
- Fiscal Zoning and Economists' View of the Property Tax, William Fischel, Dartmouth College
- Distributional Implications of Municipal Property Tax, Lars-Erik Borge, Norwegian University of Science and Technology
- Ask and Ye Shall Receive? (Super) Majority Rules and Local Fiscal Elections, Cynthia L. Rogers and Gregory Burge, University of Oklahoma
- Voters Preferences for Publicly-Funded Goods: Evidence from Ohio, Paul Thompson, Michigan State University
Discussant: Jonathan Rork, Reed College

ECONOMIC INSTITUTIONS
LOCATION: SMITHFIELD
Organizer/Moderator: Steven Shefrin, Tulane University
Presentations:
- Restitution for Ponzi Schemes: Tax Law, Securities Law, and Welfare, Steven Shefrin, Tulane University
- Economic and Societal Institutions and the Tax System: The Case of Greece, Georgia Kaplanoglou and Vassilis Rapanos, University of Athens
- Fiscal Union in Europe? Redistributive and Stabilizing Effects of an EU Tax-Benefit System, Dirk Neumann, IZA - Institute for the Study of Labor
- Comparing Exclusions and Credits as Incentives for Retirement Savings, Siva Anantham, Emily Lin, Ithai Lurie and Shanthi Ramnath, U.S. Department of the Treasury, Office of Tax Analysis
Discussants: Kirk Stark, UCLA School of Law and Robert Triest, Federal Reserve Bank of Boston

TAX THEORY IN A DIVERSE WORLD
LOCATION: COLLEGE
Organizer/Moderator: Matthew Weinzierl, Harvard Business School
Presentations:
- Redistributive Taxation in the Roy Model, Casey Rothschild, Wellesley College
- De Gustibus Non est Taxandum: Theory and Evidence on Preference Heterogeneity and Redistribution, Benjamin Lockwood and Matthew Weinzierl, Harvard Business School
- Optimal Tax Theory with Endogenous Social Marginal Welfare Weights, Stefanie Stantcheva, MIT and Emmanuel Saez, UC Berkeley
Discussants: Andreas Peichl, IZA - Institute for the Study of Labor, Spencer Bastani, Uppsala University, Louis Kaplow, Harvard Law School

BUILDING STATE CAPACITY
LOCATION: CANAL
Organizer/Moderator: Monica Singhal, Harvard Kennedy School
Presentations:
- Local Leadership and the Provision of Public Goods: An Artefactual Field Experiment in Bolivia, Kelsey Jack, Tufts University and Maria Recalde, University of Pittsburgh
- Selection and Compensation of Community Health Workers in Zambia, Nova Ashraf and Scott Lee, Harvard Business School and Oriana Bandeira, LSE
- Social Recognition and Tax Compliance: Evidence from a Field Experiment in Bangladesh, Monica Singhal, Harvard Kennedy School, Nasiruddin Ahmed, National Board of Revenue, Bangladesh, Raj Chetty, Harvard University, Mushfiq Mobarak, Yale University and Aminur Rahman, The World Bank
- A More Equitable Approach to Cutting Intergovernmental Aid, David Coyne and Bo Zhao, Federal Reserve Bank of Boston
Discussants: Jacqueline Cooledge, The World Bank, Jeffrey Clemens, Stanford University and David Lubanoff, Harvard Kennedy School

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