THURSDAY, NOVEMBER 21

GENERAL SESSION 8:30 – 10:00 AM
Pathways to Tax Reform

COFFEE BREAK 10:00 – 10:15 AM

CONCURRENT SESSIONS 10:15 – 11:45 AM
Nineteenth and Twentieth Century Tax History
The Political Economy of State and Local Funding
Corporate Taxation: Behavioral Effects
Fiscal Decentralization and Local Government Finance Reforms: Cases from Developing Countries
Do Retirement Savers React to Changing Tax Rules
Behavioral Incentives, Tax Compliance, and Choice of Policy Instruments

LUNCHEON NOON – 1:30 PM
Speaker: Peter Orszag, Vice Chairman of Global Banking, Citicorp

CONCURRENT SESSIONS 1:45 – 3:15 PM
Property Taxes in the Great Recession and Beyond
Enforcement, Evasion, and Reporting
Empirical Studies of the Nonprofit Sector
Risk, Tax Policy, and Entrepreneurship
Tax Responsiveness of Older Workers
Fiscal Decentralization and Local Government Finance Reforms: A Comparative Perspective
NTA: The Next Generation

COFFEE BREAK 3:15 – 3:30 PM

CONCURRENT SESSIONS 3:30 – 5:00 PM
Achieving the Local Public Good
State Tax Policy and Economic Growth
Payroll Taxes and Tax Reform
Corporate Taxation and Tax History
International Tax: Repatriation and Expatriation
Employment, Marriage, and the Earned Income Tax Credit

5:00 – 6:00 PM
National Tax Association Annual Meeting
Presidential Address, Diane Lim
Presentation of Awards:
Dissertation Award, Richard Musgrave Prize and Referee of the Year Award

RECEPTION 6:15 – 7:15 PM
FRIDAY, NOVEMBER 22

CONCURRENT SESSIONS 8:30 – 10:00 AM
State and Local Development Incentives Under the Microscope
Optimal Policy and Real People
We’re All in This Together: National, State, and Local Interrelationships among Economies and Budgets
Formulary Approaches to International Taxation
Abusive Tax Planning, Tax Aggressiveness, and Tax Penalties
Local Fiscal Sustainability and Pensions
Taxes, Changing Taxes, and Distribution

COFFEE BREAK 10:00 – 10:15 AM
GENERAL SESSION 8:30 – 10:00 AM

PATHWAYS TO TAX REFORM
LOCATION: AUDUBON DEF
Organizer: James Nunns, Urban-Brookings Tax Policy Center
Moderator: William Gale, Brookings Institution
Progressive Consumption Taxation: The X Tax Revisited, Robert Carroll, Ernst and Young LLP and Alan Viard, American Enterprise Institute
The Bipartisan Policy Center Tax Reform Plan, Leonard Burman, Urban-Brookings Tax Policy Center
A VAT as the Linchpin For Fundamental Tax Reform, Michael Graetz, Columbia University Law School
Discussant: Pam Olson, PricewaterhouseCoopers

COFFEE BREAK 10:00 – 10:15 AM  AUDUBON FOYER

CONCURRENT SESSIONS 10:15 – 11:45 AM

NINETEENTH AND TWENTIETH CENTURY TAX HISTORY
LOCATION: AUDUBON B
Organizer/Moderator: Joseph Thorndike, Tax Analysts
The Almost-Resolution of Income Tax of 1954: When Tax Giants Roamed the Earth, Larry Zelenak, Duke University School of Law
The First National Income Tax, 1861–1872, Sheldon Pollack, University of Delaware
Discussant: Joseph Thorndike, Tax Analysts

THE POLITICAL ECONOMY OF STATE AND LOCAL FUNDING
LOCATION: AUDUBON C
Organizer/Moderator: Eric Brunner, Georgia State University
The Parcel Tax and the Price of Public School Quality, Bree Lang, Xavier University and Jon Sanstelie, University of California, Santa Barbara
The Political Economy of Education Finance: The Case of Texas, Larry Kenny, University of Florida
Homeowners, Renters and the Political Economy of Property Taxation, Eric Brunner, Georgia State University, Stephen Ross, University of Connecticut and Becky Simonsen, Columbia University
Are Property Taxes and Impact Fees Sufficient to Produce Optimal Suburban Densities?, William Fischel, Dartmouth College
Discussants: David Albouy, University of Illinois at Urbana-Champaign, Robert Buschman, Georgia State University, Andrew Reschovsky, Lincoln Institute of Land Policy and Nathan Anderson, Northwestern University

CORPORATE TAXATION: BEHAVIORAL EFFECTS
LOCATION: WHITE IBIS
Organizer/Moderator: Rudolf de Mooij, International Monetary Fund
Taxation and Corporate Leverage: The Difference between Banks and Non-Banks, Ruud de Mooij, International Monetary Fund
The Rise of Sub-S Banks and the Resulting Fall of Corporate Tax Revenues, Edith Brashares and Michael Stevens, U.S. Department of the Treasury
The Relevance of Complex Group Structures for Income Shifting and Investors’ Valuation of Tax Avoidance, Tim Wagener and Christoph Watrin, University of Münster
Characteristics of New Businesses Versus Small Businesses and the Use of Tax Preferences, John McClelland and Richard Prisinzano, U.S. Department of the Treasury
Discussants: Juan Carlos Sudrez Serrato, Stanford University, Dhammika Dharmapala, University of Illinois at Urbana-Champaign, Tim Wagener, University of Munich, Rudolf de Mooij, International Monetary Fund

FISCAL DECENTRALIZATION AND LOCAL GOVERNMENT FINANCE REFORMS: CASES FROM DEVELOPING COUNTRIES
LOCATION: AUDUBON D
Organizer/Moderator: Paul Smoke, New York University
Efficiency Cost of Fiscal Equalization: The Case of Belarus, Sebastian Eckardt, World Bank, Jorge Martinez-Vazquez and Andrey Timofoev, Georgia State University
Fiscal Decentralization, Local Borrowing and Growth in Turkish Provinces, Mehmet Tosun, University of Nevada-Reno, Dilek Uz, University of California, Berkeley and Serdar Yilmaz, World Bank
Funding Follows Function: Vertical and Horizontal Sharing Under Devolution in Kenya, Kathy Whimp, World Bank
Discussant: François Vaillancourt, Université de Montreal

DO RETIREMENT SAVERS REACT TO CHANGING TAX RULES
LOCATION: AUDUBON E
Organizer/Moderator: Peter Brady, Investment Company Institute
Do Required Minimum Distributions Constrain Household Behavior? The Effect of the 2009 RMD Suspension on Retirement Savings Distributions, Jeffrey Brown, University of Illinois Urbana-Champaign, James Poterba, MIT and David Richardson, TIAA-CREF Institute
Do IRA Investors Respond to Changes in Tax Law, Steven Bass, Sarah Holden and Daniel Schraff, Investment Company Institute
Recent Trends in Pension and IRA Distributions Reported on Form 1040: What Can We Learn from Information Returns?, Peter Brady, Investment Company Institute and Kevin Pierce, Internal Revenue Service
Discussants: Jean Young, Vanguard and Gary Koenig, AARP Public Policy

BEHAVIORAL INCENTIVES, TAX COMPLIANCE, AND CHOICE OF POLICY INSTRUMENTS
LOCATION: AUDUBON F
Organizer/Moderator: Jacob Goldin, Princeton University
Beyond Worst-First Tax Enforcement, Leigh Ososky, University of Miami
On Double-Distortion Arguments, Distribution Policy, and the Optimal Tax Mix, David Gamage, University of California, Berkeley
Regulation from the Inside Out: Nudges and Price Instrument Theory for Internalities and Externalities, Brian Gallo, Boston College
In Defense of Tax Priority, Shu-Yi Oei, Tulane Law School
Discussants: Kirk Stark, of UCLA Law School and Joel Slemrod, University of Michigan, Ann Arbor

LUNCHEON NOON – 1:30 PM  AUDUBON A

SPEAKER: PETER ORSZAG, VICE CHAIRMAN OF GLOBAL BANKING, CITICORP

CONCURRENT SESSIONS 1:45 – 3:15 PM

PROPERTY TAXES IN THE GREAT RECESSION AND BEYOND
LOCATION: AUDUBON B
Organizer/Moderator: John Mikesell, Indiana University
Assessment Limits and Timing of Real Estate Transactions, Sebastien Bradley, Drexel University
Structural/Institutional Determinants of Variations in Household Property Tax Burdens and Effective Tax Rates Within and Across Local Governments: The Effect of the Great Recession and Beyond, John Mikesell, Indiana University and Daniel Mullins, American University
Property Tax Delinquencies and Local Revenue Volatility During the Great Recession, Olha Krupa, Seattle University
The Public Financing of America’s Largest Cities: An Autopsy of City Financial Records in the Wake of the Great Recession, Justin Ross, Wenh Yan and Craig Johnson, Indiana University
Discussants: Molly Sherlock, Congressional Research Service and William Fischel, Dartmouth College
ENFORCEMENT, EVASION, AND REPORTING
LOCATION: AUDUBON D
Organizer/Moderator: Matthew Murray, University of Tennessee, Knoxville
Real or Evasion Responses to the Wealth Tax? Theory and Evidence from Sweden, David Seim, Stockholm University
Bridging the Gap: Underreporting Tax Gap Matching Estimates from the Fragile Families Survey, Samara Gunter, Colby College
Testing the Margins: Tradeoffs Across Evasion and Avoidance, Matthew Murray and Christian Vossler, University of Tennessee, Knoxville and Zhou Yang, Robert Morris University
The Effect of Awareness and Incentives on Tax Evasion, Annette Alstadsæter, University of Oslo and Martin Jacob, WHU-Otto Beisheim School of Management
Discussants: John Robinson, University of Texas and Chris Evans, University of New South Wales

EMPIRICAL STUDIES OF THE NONPROFIT SECTOR
LOCATION: AUDUBON E
Organizer/Moderator: Brian Galle, Boston College
Tax Avoidance and Compliance Cost Sensitivity of Donations: Evidence from Regulation of Charitable Foundations, Benjamin Marx, University of Illinois, Urbana-Champaign
Do Grants to Charities Crowd Out Other Income? Evidence from the UK, James Andreoni, University of California, San Diego, Abigail Payne, McMaster University and Sarah Smith, CMPO, University of Bristol
Tax, Command… Or Nudge? Evaluating the New Regulation, Brian Galle, Boston College and David Walker, Boston University
Discussants: Joseph Rosenberg, Urban-Brookings Tax Policy Center, Jon Bakija, Williams College, and Dharmik Dharmapala, University of Illinois at Urbana-Champaign

RISK, TAX POLICY, AND ENTREPRENEURSHIP
LOCATION: AUDUBON F
Organizer/Moderator: Denvil Duncan, Indiana University
Do Entrepreneurs Hedge Their Financial Bets?, Tami Gurley-Calvez, University of Kansas Medical Center
Income Risk, Dynamic Portfolio Choice, and Return Predictability, Jawad Addoun, George Korniotis and Alok Kumar, University of Miami
State Tax Policy and Entrepreneurship, Donald Bruce, Xiaowen Liu and Matthew Murray, University of Tennessee, Knoxville
Risk Taking, Labor Supply, and Tax Evasion, Philipp Doerenberg, University of Cologne, IZA, Denvil Duncan, Indiana University and Christopher Zeppenfeld, University of Cologne
Discussants: Philipp Doerenberg, University of Cologne, IZA, Jason Delaney, Georgia Gwinnett College, James Alm, Tulane University and Tami Gurley-Calvez, University of Kansas Medical Center

TAX RESPONSIVENESS OF OLDER WORKERS
LOCATION: WHITE IBIS
Organizer/Moderator: Peter Brady, Investment Company Institute
Estimating Intensive and Extensive Tax Responsiveness: Do Older Workers Respond to Income Taxes?, Abby Alpert and David Powell, RAND Corporation
Analyzing Responses to the Social Security Earnings Test Using Administrative Population-Level Income Tax Data By Dayanand Manoli, University of Texas, Austin, Shanthi Ramnath and Nicholas Turner, U.S. Department of the Treasury
Older Taxpayers’ Responses to Taxation of Social Security Benefits, Leonard Burman, Urban-Brookings Tax Policy Center and Norma Coe, University of Washington School of Public Health, Kevin Pierce, Internal Revenue Service and Liu Tian, Syracuse University
The Effect of Social Security Benefits on Earnings: Re-Evaluating the Notch Cohorts, Alexander Gelber, University of California, Berkeley and NBER, Adam Isen, U.S. Department of the Treasury and Jae Song, Social Security Administration
Discussants: David Richardson, TIAA-CREF Institute, John Sabelhaus, Federal Reserve Board of Governors

FISCAL DECENTRALIZATION AND LOCAL GOVERNMENT FINANCE
REFORMS: A COMPARATIVE PERSPECTIVE
LOCATION: SANDHILL CRANE
Organizer/Moderator: François Vaillancourt, Universite de Montreal
The Local Public Sector - What Have We Learnt So Far?, Jameson Boex, Urban Institute
Reclaiming Central Authority: Have Developing Countries Changed Their Minds About Fiscal Decentralization?, Paul Smoke, New York University
Decentralized Public Financial Management In Fragile and Conflict Affected States, Robert Ebel, Consultant to Local Government Innovation & Development (Budapest), Qianqian Zhang, International Monetary Fund
More than Revenue: Main Challenges for Taxation in Latin America and the Caribbean, Teresa Ter-Mimassian, IADB
Discussant: Roy Bahl, Georgia State University

NTA: THE NEXT GENERATION
LOCATION: AUDUBON C
Organizers: Andrew Hanson, Marquette University and Carlianne Patrick, Georgia State University
Moderator: Andrew Hanson, Marquette University
What Determines Investment in Fiscal Capacity? The Role of Macroeconomic Income Shocks, Indebtedness, and Sovereign Risk, Christian Gillitzer, University of Michigan, Ann Arbor
The Effect of Income on Educational Attainment: Evidence from State Earned Income Tax Credit Expansions, Katherine Michelmore, Cornell University
A Computable General Equilibrium Model of Energy Taxation with Endogenous Resource Supply and Flexible Substitution, Andre Barbe, Rice University
Non-Linear Spatial Capitalization Effects of Emergency Services, Trey Trosper, University of Oklahoma
Discussants: Ron Cheung, Oberlin College, C. Lockwood Reynolds, Kent State University, Nathan Seegert, University of Utah, John Anderson, University of Nebraska-Lincoln

COFFEE BREAK 3:15 – 3:30 PM  AUDUBON FOYER

CONCURRENT SESSION 3:30 – 5:00 PM

ACHIEVING THE LOCAL PUBLIC GOOD
LOCATION: AUDUBON B
Organizer/Moderator: Matthew Weinzierl, Harvard Business School
Reduced-Form Hedonics: The First Stage and Difference-in-Differences as “Sufficient Statistics”, H. Spencer Banzhaf, Georgia State University
Taxes on Land and Labor and the Efficient Distribution of Population Across Cities, David Alouby, University of Illinois at Urbana-Champaign, and Nathan Seegert, University of Utah
The Home Mortgage Interest Deduction, Migration, and Adjustment to Recessions, Danny Yagan, University of California, Berkeley
Discussants: David Alouby, University of Illinois at Urbana-Champaign, H. Spencer Banzhaf, Georgia State University, Dayanand Manoli, University of Texas, Austin

STATE TAX POLICY AND ECONOMIC GROWTH
LOCATION: AUDUBON D
Organizer/Moderator: Dagney Faulk, Ball State University
An Empirical Test of the Impact of State Tax Incentives: Evidence from Indiana, Dagney Faulk and Michael Hicks, Ball State University
Does State Tax Policy Affect Small Business Survival?, Donald Bruce, University of Tennessee, Knoxville, John Deskins, West Virginia University, Tami Gurley-Calvez, University of Kansas Medical Center and Brian Hill, Salisbury University
Discussants: Thomas Garrett, University of Mississippi, Yongzheng Liu, Renmin University of China, and Robert Wassmer, California State University, Sacramento
PAYROLL TAXES AND TAX REFORM
LOCATION: WHITE IBIS
Organizer/Moderator: Leonard Burman, Urban-Brookings Tax Policy Center
Discussants: Peter Merrill, PricewaterhouseCoopers, Janet Holtzblatt, Congressional Budget Office, and James Alm, Tulane University
CORPORATE TAXATION AND TAX HISTORY
LOCATION: AUDUBON E
Organizer/Moderator: Steven Bank, UCLA School of Law
Discussant: Sheldon Pollack, University of Delaware
INTERNATIONAL TAX: REPATRIATION AND EXPATRIATION
LOCATION: AUDUBON C
Organizer/Moderator: Dhammika Dharmapala, University of Illinois at Urbana-Champaign
Investor Responses to Dividends Received Deductions: Rewarding Multinational Tax Avoidance?, Sebastien Bradley, Drexel University The Effect of Moving to a Territorial Tax System on Profit Repatriations: Evidence from Japan, Makato Hasegawa, National Graduate Institute for Policy Studies (GRIPS) and Kozo Kiyota, Yokohama National University Investor Valuations of Japan’s Adoption of a Territorial Tax Regime: Quantifying the Direct and Competitive Effects of International Tax Reform, Estelle Dauchy, New Economic School, Sebastien Bradley, Drexel University, and Makoto Hasegawa, National Graduate Institute for Policy Studies (GRIPS) “Looking Through” Corporate Expatriations for Buried Intangibles, Elizabeth Chorvat, University of Chicago
Discussants: Dhammika Dharmapala, University of Illinois at Urbana-Champaign and Kevin Markle, University of Waterloo
EMPLOYMENT, MARRIAGE AND THE EARNED INCOME TAX CREDIT
LOCATION: AUDUBON F
Organizer/Moderator: Katie Fitzpatrick, Seattle University
Discussants: Caroline Weber, University of Oregon and Samara Gunter, Colby College
GENERAL SESSION 5:00 – 6:00 PM
LOCATION: AUDUBON DEF
ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION
PRESIDENTIAL ADDRESS, Diane Lim, Pew Charitable Trusts
PRESENTATION OF AWARDS:
DISSERTATION AWARD, RICHARD MUSGRAVE PRIZE AND REFEREE OF THE YEAR AWARD
○ RECEPTION 6:15 – 7:15 PM OYSTER CATCHERS DECK (BACK UP AUDUBON A)
FRIDAY, NOVEMBER 22
CONCURRENT SESSIONS 8:30 – 10:00 AM
STATE AND LOCAL DEVELOPMENT INCENTIVES UNDER THE MICROSCOPE
LOCATION: AUDUBON E
Organizer/Moderator: Cynthia Rogers, University of Oklahoma
Discussants: Marvin Ward, Jr, Office of Revenue Analysis, District of Columbia, Cynthia Rogers and Trey Trosper, University of Oklahoma, Brandon Brockmyer, Pew Charitable Trusts
OPTIMAL POLICY AND REAL PEOPLE
LOCATION: AUDUBON D
Organizer/Moderator: Matthew Weinzierl, Harvard Business School
Discussants: Joel Slonrod, University of Michigan, Ann Arbor and Alexander Gelber, University of California, Berkeley and NBER, Andreas Peichl, ZEW & University of Mannheim, and Benjamin B. Lockwood, Harvard University
WE’re ALL IN THIS TOGETHER: NATIONAL, STATE, AND LOCAL INTERRELATIONSHIPS AMONG ECONOMIES AND BUDGETS
LOCATION: WHITE IBIS
Organizer/Moderator: Diane Lim, Pew Charitable Trusts
Discussants: G. Thomas Woodward, Woodward Farm, Lori Metcalf, DC Office of the Chief Financial Officer, and Ranjana Madhusudhan, New Jersey Department of Treasury
FORMULARY APPROACHES TO INTERNATIONAL TAXATION
LOCATION: AUDUBON C
Organizer/Moderator: Kimberly Clausing, Reed College
Designing the Limits of Formulary Income Attribution Regimes:
Lessons from the Proposed CCCTB and the U.S. States, Walter Hellerstein, University of Georgia
Lessons from the U.S. State Experience for International Tax Reform, Kimberly Clausing, Reed College
The Transfer Pricing Regs Need a Good Edit, Susan Morse, University of Texas School of Law
Discussants: Chris Sanchirico, University of Pennsylvania Law School
and Wharton, Ruud de Mooij, International Monetary Fund and Stephen Shay, Harvard Law School

ABUSIVE TAX PLANNING, TAX AGGRESSIVENESS, AND TAX PENALTIES
LOCATION: AUDUBON F
Organizer/Moderator: Joshua Blank, NYU School of Law
The Necessity of the Tax Whistleblower, Karie Davis-Nozemack, Georgia Institute of Technology
Financial Alchemy: How Tax Shelter Promoters Use Financial Products to Bedevil the IRS (and How the IRS Helps Them), Del Wright Jr., Valparaiso University Law School
The Uncertain Uncertain: Assessing Tax Penalties in the Full Deterrence Framework, Alex Raskolnikov, Columbia University
Discussants: Shu-Yi Oei, Tulane Law School, Sarah Lawsky, University of California, Irvine School of Law

LOCAL FISCAL SUSTAINABILITY AND PENSIONS
LOCATION: SANDHILL CRANE
Organizer/Moderator: Richard Dye, University of Illinois at Chicago
Kicking the Can Down the Road: Getting Tomorrow's Taxpayers to Pay For Today's Public Sector Pensions, Sutirtha Bagchi, University of Michigan, Ann Arbor
The Role of Intergovernmental Aid in Determining Fiscal Sustainability at the City and County Level, Jeffrey Chapman, Hyunjung Ji and Jeongjoo Ahn, Arizona State University
The Role of Economic, Fiscal, and Financial Shocks in the Evolution of Public Sector Pension Funding, Robert Triest and Bo Zhao, Federal Reserve Bank of Boston
Teacher Pension Plan Reforms: Implications for State Budgets and Teacher Composition, Leslie Papke and Daniel Litwok, Michigan State University
Discussants: Spencer Brien, Arizona State University, Sutirtha Bagchi University of Michigan, Ann Arbor

TAXES, CHANGING TAXES, AND DISTRIBUTION
LOCATION: AUDUBON B
Organizer/Moderator: Leonard Burman, Urban-Brookings Tax Policy Center
Changes in the Distribution of After-Tax Wealth, Adam Looney, Brookings Institution
New Estimates of Intergenerational Economic Mobility Using Tax-Return Data, Pablo Mitnik and David Grusky, Stanford University, Victoria Bryant and Michael Weber, Internal Revenue Service
Lifetime Transfers under an Uncertain Estate Tax, David Joulfaian, U.S. Department of the Treasury
Discussants: Jenny Bourne, Carleton College and Austin Nichols, The Urban Institute

COFFEE BREAK 10:00 – 10:15 AM  AUDUBON FOYER

CONCURRENT SESSIONS 10:15 – 11:45 AM
ANYTHING YOU CAN DO I CAN DO BETTER: TAX COMPETITION AND LOCATION CHOICE
LOCATION: AUDUBON B
Organizer/Moderator: William Hoyt, University of Kentucky
Are Local Tax Rates Strategic Complements Or Strategic Substitutes?, Raphael Parchet, University of Lugano (USI)
Retail Bottle Pricing at the Border: Evidence of Fraudulent Redemptions and Use Tax Evasion, Ben Niu, St. John Fisher College
Millionaire Migration and State Taxation of Top Incomes: Evidence from IRS Micro-Data, Cristobal Young, Stanford University, Charles Varner, Princeton University, Ithai Lurie and Richard Prisinzano, U.S. Department of the Treasury
State Tax Differentials, Cross-Border Commuting, and Commuting Times in Multi-State Metropolitan Areas, David Agraval, University of Georgia, William Hoyt, University of Kentucky
Discussants: Gary Wagner, Old Dominion University, Jeffrey Chapman, Arizona State University and William Hoyt, University of Kentucky

THE BIG PICTURE: MAJOR REFORMS AND TAX POLICY DISCOURSE
LOCATION: WHITE IBIS
Organizer/Moderator: Daniel Shaviro, New York University
Economists Are from Mars, Lawyers Are from Venus: Communication Failure and the Implications for Tax Policy, Roberta Mann, University of Oregon
Clarifying the Relation Between Base-Broadening and Effective Marginal Tax Rates, Jane Gravelle, Congressional Research Service and G. Thomas Woodward, Woodward Farm
A Framework for Distribution through Legal Entitlements versus Taxes, Zachary Liscow, Yale University
Medicare for All: A Public Finance Analysis, Laurence Seidman, University of Delaware
Discussants: G. Thomas Woodward, Woodward Farm and Daniel Shaviro, New York University

INTERACTING FEDERAL AND STATE TAXES
LOCATION: AUDUBON D
Organizer/Moderator: William Gentry, Williams College
Impact of Federal Personal Expenditure Taxation on State Taxes, James Wetzel
Tax Cuts for Whom? Heterogeneous Effects of Income Tax Changes on Growth & Employment, Owen Zidar, University of California, Berkeley
Does Federal Deductibility Affect State and Local Revenue Sources?, Bradley Heim and Yulianti Abbas, Indiana University
Capital Gains Taxes and Realizations: Evidence from a Long Panel of State-Level Data, Jon Bakija and William Gentry, Williams College
Discussants: Elliott Dubin, Multistate Tax Commission and Cristian Sepulveda, Tulane University

BUSINESS TAXATION: MANAGERIAL INCENTIVES AND INVESTMENT DECISIONS
LOCATION: AUDUBON E
Organizer/Moderator: Douglas Shackelford, University of North Carolina
Does Corporate Governance Induce Earnings Management? Evidence from Bonus Depreciation and the Fiscal Cliff, Eric Ohm, University of Michigan, Ann Arbor
Self-Constructed Assets and Efficient Tax Timing, Chris Sanchirico, University of Pennsylvania Law School and Wharton
Do Companies Invest More After Shareholder Tax Cuts?, Zhonglan Dai, University of Texas at Dallas, Douglas Shackelford, University of North Carolina, Yue Ying and Harold Zhang, University of Texas at Dallas
You Get What You Pay For: Evidence of the Association Between CEO Annual Performance Metrics and Tax Avoidance, John Robinson and Bridget Stemberg, University of Texas, Austin
Discussant: Martin Jacob, WHU-Otto Beisheim School of Management
TOWARD A DEEPER UNDERSTANDING OF STATE TAX LIABILITY LOCATION: AUDUBON C
Organizer/Moderator: David Gamage, University of California, Berkeley
Effects of Predictable Tax Liability Variation on Household Labor Income, Naomi Feldman, Federal Reserve Board of Governors, Peter Katuscak, CERGE-EI and Laura Kawano, U.S. Department of the Treasury
Endogenous Attention to Taxes, Naomi Feldman, Federal Reserve Board of Governors, Jacob Goldin and Tatiana Honomoff, Cornell University
Taxes and Mistakes: What’s in a Sufficient Statistic?, Daniel Reck, University of Michigan, Ann Arbor
Discusants: Sebastien Bradley, Drexel University and Brian Galle, Boston College

LUNCHEON NOON – 1:30 PM AUDUBON A
SPEAKER: RAJ CHETTY, PROFESSOR OF ECONOMICS, HARVARD UNIVERSITY, WINNER 2013 JOHN BATES CLARK MEDAL OF THE AMERICAN ECONOMIC ASSOCIATION

RESEARCH USING NEW IRS ADMINISTRATIVE TAX RETURN DATA LOCATION: WHITE IBIS
Organizers/Moderators: Jon Bakija, Williams College and David Joulfaian, U.S. Department of the Treasury
The Effects of Tax Expenditures on Intergenerational Mobility: A Spatial Approach, Raj Chetty, Harvard University, Nathaniel Hendren, Harvard University and NBER, Patrick Kline and Emmanuel Saez, University of California, Berkeley
Job Change or Job Shock: What Drives Early Withdrawals from Retirement Accounts?, Victoria Bryant, Internal Revenue Service and John Sabelhaus, Federal Reserve Board of Governors
Evidence on the Behavioral Response to the Divergence In Estate Tax Rates Across States After 2001, Jon Bakija, Williams College and Brian Raub, Internal Revenue Service
The Wellbeing of the Wealthy: More Than They Realize, Jenny Bourne, Carleton College, Joseph Newcomb, Internal Revenue Service, Eugene Steuerle, The Urban Institute
Discusants: Sara LaLumia, Williams College and Wojciech Kopczuk, Columbia University

FISCAL POLICY CHALLENGES DUE TO MACROECONOMIC IMBALANCE AND CHANGING DYNAMICS OF FISCAL FEDERALISM LOCATION: AUDUBON B
Organizer/Moderator: Ranjana Madhusudhan, New Jersey Department of Treasury
Does Federal Stimulus Spending Crowd-Out State Spending? Evidence from ARRA Highway Grants, Sylvain Leduc and Daniel Wilson, Federal Reserve Bank of San Francisco

INCIDENCE AND ENFORCEMENT OF FEDERAL, STATE, AND LOCAL CORPORATE TAXES LOCATION: AUDUBON C
Organizer/Moderator: Andreas Peichl, ZEW & University of Mannheim
Do Higher Corporate Taxes Reduce Wages? Micro Evidence from Germany, Clemens Fuest and Andreas Peichl, ZEW & University of Mannheim, and Sebastian Siegloch, IZA - Institute for the Study of Labor
Who Benefits from State Corporate Tax Cuts? A Local Labor Markets Approach, Juan Carlos Suarez Serrato, Stanford University, Owen Zidar, University of California, Berkeley
Firms’ Responses to Tax Enforcement Policies: Evidence from Spain, Miguel Almunia, University of Warwick and David Lopez Rodriguez, Bank of Spain
Discusants: Ben Niu, St. John Fisher College, John McClelland, U.S. Department of the Treasury, and Kazuki Onji, Osaka University

HEALTH POLICY LOCATION: AUDUBON D
Organizer/Moderator: Marika Cabral, University of Texas at Austin
Externalities and Taxation of Supplemental Insurance: A Study of Medicare and Medigap, Marika Cabral, University of Texas at Austin and Neale Mahoney, University of Chicago
Bargaining in the Shadow of a Giant: Medicare’s Influence on Private Payment Systems, Jeffrey Clemens, University of California at San Diego and Joshua Gottlieb, University of British Columbia
Public Health Insurance, Labor Supply, and Employment Lock, Craig Garthwaite, Northwestern University and Tal Gross, Columbia University, Matthew Notowidigdo, University of Chicago
Optimal Health Insurance and the Distortionary Effects of the Tax Subsidy, David Powell, Rand Corporation
Discusants: David Powell, Rand Corporation, Michael Geruso and Marika Cabral, University of Texas at Austin

PAPERS FROM THE DC TAX REVISION COMMISSION LOCATION: AUDUBON E
Organizer: David Sjoquist, Georgia State University
Moderator: Gerry Widdicombe, DC Tax Revision Commission
State and Local Government Fiscal Architecture: Case of DC, Sally Wallace, Georgia State University
Property Tax Expenditures in the District of Columbia, Michael Bell, George Washington University, Daniel Muhammad, DC Office of the Chief Financial Officer
Classification and the Commercial Property Tax in Washington, DC, Daphne Kenyon, Lincoln Institute of Land Policy
An Analysis of the District of Columbia’s Property Tax Assessment Limitation, David Sjoquist, Georgia State University
Taxing Sales on a Destination Basis in An Open Economy, William Fox, University of Tennessee, Knoxville
Discusants: Fitzroy Lee, DC Office of the Chief Financial Officer

STATE AND LOCAL TAX POLICY: ALTERNATIVE FRAMEWORKS OF ANALYSIS LOCATION: AUDUBON F
Organizer/Moderator: Spencer Brien, Arizona State University
Simply a Case of Expressive Interests? Evidence from State E-Commerce Sales and Use Tax Reforms, Sarah Larson, Indiana University
Budgetary Constraints and Employee Turnover: the Case of Binding School District Tax and Expenditure Limitations (TELS), Michael Hayes, American University
The Effect of Local Taxes on Employment: Evidence from Florida Counties, Hai Guo and Shaoming Cheng, Florida International University
Strategic Interaction among Overlapping Local jurisdictions, Spencer Brien, Arizona State University
Discusants: Laura Wheeler, Georgia State University
FRONTIERS OF PUBLIC FINANCE: 2013 NTA OUTSTANDING DOCTORAL DISSERTATION AWARD WINNERS
LOCATION: SANDHILL CRANE
Organizer/Moderator: Nirupama Rao, New York University
Essays in Behavioral Economics and Public Policy Tatiana Honomoff, Princeton University
Three Essays in Political Economy and Public Finance, Ugo Troiano, Harvard University
Discussant(s): Nirupama Rao, New York University

COFFEE BREAK 3:15 – 3:30 PM  AUDUBON FOYER

GENERAL SESSION 3:30 – 5:00 PM
In Honor of Michael Graetz, 2013 Holland Award Recipient
LOCATION: AUDUBON DEF
Organizer/Moderator: Alan Auerbach, University of California, Berkeley
Alvin C. Warren, Harvard Law School
Fred T. Goldberg, Jr., Skadden, Arps, Slate, Meagher & Flom LLP
David A. Weisbach, University of Chicago Law School
Alex Raskolnikov, Columbia Law School

RECEPTION – 5:15 – 6:15 PM  AUDUBON PROMENADE (BACKUP AUDUBON A)
In Honor of Michael Graetz, 2013 Holland Award Recipient

SATURDAY, NOVEMBER 23

CONCURRENT SESSIONS 8:30 – 10:00 AM
TAX POLICY: EMPIRICAL EVIDENCE OF UNINTENDED CONSEQUENCES
LOCATION: AUDUBON B
Organizer/Moderator: Justin Ross, Indiana University
Capital Input Taxes and Labor Employment: Empirical Evidence from the Retail Sales Taxation of Manufacturing Machinery and Equipment, John Mikesell and Justin Ross, Indiana University
Assessment Growth Limits and Mobility: Evidence from Home Sale Data in Detroit, Michigan, Mark Skidmore and Timothy Hodge, Michigan State University, Gary Sands, Wayne State University
Local Sales Taxes and the Employment Impacts At State Borders, Jeffrey Thompson, Federal Reserve Board of Governors and Shawn Rohltn, Kent State University
The Rate Elasticity of Florida Tourist Development (aka Bed) Taxes, Nestor Arguea and Richard Hawkins, University of West Florida
Discussant: Denvil Duncan, Indiana University

LOCAL FISCAL POLICY AND BUDGET STABILIZATION OVER THE BUSINESS CYCLE
LOCATION: AUDUBON C
Organizer/Moderator: Jason Seligman, Ohio State University
Budget Stabilization in Municipalities: Evidence from Chicago Suburbs 1997 – 2011, Rebecca Hendrick, University of Illinois at Chicago
Great Recession and Responses to the Crisis in North Carolina Counties, Wen Wang, Indiana University-Purdue University Indianapolis
 Fiscal Slack and Local Expenditure Stabilization – West Coast Style, Justin Marlowe, University of Washington
Tax Instruments and Local Government Budget Stability over the Business Cycle, Jason Seligman, Ohio State University and Yilin Hou, Syracuse University
Discussant: Constantine Anvyrides, Ryerson University and David Agrawal, University of Georgia

BEHAVIORAL RESPONSES TO TAXATION
LOCATION: AUDUBON D
Organizer/Moderator: Yulia Paramonova, University of Michigan, Ann Arbor
Collateral Tax Sanctions: A Means to Target Enforcement by Income Class, Yulia Paramonova, University of Michigan, Ann Arbor
Loss Aversion Motivates Tax Sheltering: Evidence from U.S. Tax Returns, Alex Rees-Jones, NBER
Taxpayer Search for Information: Implications for Rational Attention, Jeffrey Hoopes, Ohio State University, Joel Slemrod and Daniel Reck, University of Michigan, Ann Arbor
Survey Measurement of Tax Rates: Estimation and Behavioral Implications, Michael Gideon, University of Michigan, Ann Arbor
Discussants: David Weisbach, University of Chicago and Daniel Reck, University of Michigan, Ann Arbor

TARGETED AID: EDUCATION AND EMPOWERMENT ZONE
LOCATION: AUDUBON E
Organizer/Moderator: Daphne Kenyon, Lincoln Institute of Land Policy
Kinky Aid and Student Loans: Does Tax-Based Aid Affect Students’ Debt?, Tatyana Guzman, Cleveland State University
The Effects of Location-Based Tax Policies on the Distribution of Household Income: Evidence from the Federal Empowerment Zone Program, C. Lockwood Reynolds and Shawn Rohltn, Kent State University
How Do Firms Respond to Employment Tax Credits? Evidence from Federal Empowerment Zones and Renewal Communities, Li Zhou, University of Alberta, Patricia Tung, U.S. Department of the Treasury
Discussants: C. Lockwood Reynolds and Nadia Greenhalgh-Stanley, Kent State University and Raphael Parchet, University of Lugano (USI)

THE COMPLIANCE COSTS OF TAXATION; SOME INTERNATIONAL EVIDENCE
LOCATION: AUDUBON F
Organizer/Moderator: François Vaillancourt, Universite de Montreal
The Tax Compliance Costs of Large Corporations: Recent Empirical Evidence, Chris Evans, University of New South Wales, Philip Lignier, University of Tasmania and Binh Tran-Nam, University of New South Wales
Time Is of the Essence: An International Comparative Analysis of Factors Affecting VAT Compliance Costs in the Small Business Sector, Kathrin Bain, University of New South Wales, Ann Hansford, University of Exeter Michael Walpole, UNSW Australia, Chris Evans, University of New South Wales
The Compliance Costs of the Property Tax: Evidence for Individuals and Businesses for Canada Ghost-House Busters: The Electoral Response to a Large Anti-Tax Evasion Program, Lorenzo Casaburi, Stanford University and Ugo Troiano, University of Michigan, Ann Arbor
Discussants: François Vaillancourt, Universite de Montreal and Kathrin Bain, University of New South Wales

THE IMPACT OF LEGALIZED LOTTERY AND CASINO GAMING AND IMPLICATIONS FOR STATE AND LOCAL REVENUES
LOCATION: WHITE IBIS
Organizer/Moderators: Ranjana Madhusudhan, New Jersey Department of Treasury and Mehmet Tosun, University of Nevada-Reno
The Fiscal and Economic Impact of Legalized Casino Gambling, Mark Nichols, Institute for the Study of Gambling and Mehmet Tosun, University of Nevada-Reno
Revisiting Lottery Regressivity after the Powerball and Mega Millions Merger, Kathryn Combs and John Spry, University of St. Thomas
Challenges of Inter-State Competition on the Gaming Industry in New Jersey: Issues and Options, Ranjana Madhusudhan, New Jersey Department of Treasury
Riverboat Casino Gambling Impacts on Employment and Income in Host and Surrounding Counties, Karl Geisler, University of Nevada-Reno
Discussants: John Anderson, University of Nebraska, Lincoln, and J. Fred Gieretz, University of Illinois at Urbana-Champaign

COFFEE BREAK 10:00 – 10:15 AM  AUDUBON FOYER
CONCURRENT SESSIONS 10:15 – 11:45 AM

INFRASTRUCTURE AND MUNICIPAL BONDS
LOCATION: AUDUBON B
Organizer/Moderator: Norton Francis, Urban-Brookings Tax Policy Center
State and Local Government Capital Expenditure: Effects on the Level and Composition of Spending, Ronald Fisher, Michigan State University and Robert Wassmer, California State University, Sacramento
Assessing the Affordability of State Debt, Jennifer Weiner, Federal Reserve Bank of Boston
The Supply of Municipal Bonds in a Turbulent Time, Edith Brashares and David Joulfaian, U.S. Department of the Treasury
Government Ownership As Quality Certification? The Case of Rating Decisions for Hospital Municipal Bonds, Nathan Dong, Columbia University
Discussants: Olha Krupa, Seattle University and Nathan Dong, Columbia University

THE FISCAL POLICY SPACE OF CITIES
LOCATION: AUDUBON C
Organizers/Moderators: Michael Pagano, University of Illinois at Chicago, Christopher Hoene, California Budget Project, Project, Richard Mattoon, Federal Reserve Bank of Chicago, and Christy McFarland, National League of Cities
The Fiscal Policy Space of Cities, Michael Pagano, University of Illinois, Chicago, Christopher Hoene, California Budget Project and Yonghong Wu, University of Illinois at Chicago
Effects of State-Imposed Constraints on Municipal Revenue: The Mediating Role of Alternative Revenue Sources, Shu Wang and Michael Pagano, University of Illinois at Chicago
Locally Imposed Limits: The Rise of the New TEL, Samuel Bassett, University of Illinois at Chicago and Christopher Hoene, California Budget Project
Testing the Links between the Consideration and Adoption of Fiscal Policy Actions to the State Attribute and to the Local Attribute in “Fiscal Policy Space” of Cities, Yu Shi, Nisa Yazici Aydemir and Yonghong Wu, University of Illinois at Chicago
Discussant: Bo Zhang, Federal Reserve, Boston

LABORATORY EXPERIMENTS IN PUBLIC FINANCE
LOCATION: AUDUBON D
Organizer/Moderator: Denvil Duncan, Indiana University
Tax Incidence and Tax Evasion, By Philipp Doerenberg, University of Cologne, IZA and Denvil Duncan, Indiana University
Experimental Evidence On the Relationship between Tax Evasion Opportunities and Labor Supply, Philipp Doerenberg, University of Cologne, IZA and Denvil Duncan, Indiana University
Managing Common Pool Resource Congestion: Incentives vs. Information, Jason Delaney, Georgia Gwinnett College and Sarah Jacobson, Williams College
When You Know Your Neighbor Pays Taxes: Information, Peer Effects, and Tax Compliance, James Alm, Tulane University and Kim Bloomquist, Internal Revenue Service and Michael McKee, Appalachian State University
Discussants: Nathan Murray, Xiaozen Liu, University of Tennessee, Knoxville, Yulia Paramonova, University of Michigan, Ann Arbor and Samara Gunter, Colby College

TAXING CROSS-BORDER INCOME
LOCATION: AUDUBON E
Organizer/Moderator: Adam Rosenzweig, Washington University School of Law
Globalization and Domestic Taxation: The Elasticity of the Multinational Corporate Income Tax Base To U.S. Tax Rates, Adam Rosenzweig and Nathan Jensen, Washington University School of Law
Competitive Neutrality among Debt-Financed Multinational Firms, Mihir Desai, Harvard University and Dharmika Dharmapala, University of Illinois at Urbana-Champaign
How does transfer-pricing enforcement affect reported profits?, Molly Saunders-Scott, University of Michigan, Ann Arbor
International Fiscal Policy Coordination and GDP Comovement, Caroline Weber and Nicholas Sly, University of Oregon
Discussants: Kimberly Clausing, Reed College and Timothy Goodspeed, Hunter College and Graduate Center, CUNY

LOCAL SALES TAXES: WHO LEVIES, WHO PAYS, AND HOW MUCH PYRAMIDING?
LOCATION: AUDUBON F
Organizer/Moderator: David Agrawal, University of Georgia
The Relative Efficiency Costs of State Gross Receipts and Retail Sales Taxes, Andre Barbie and George Zodrow, Rice University
Paying the State Use Tax: Is a ‘Nudge’ Enough?, John Anderson, University of Nebraska, Lincoln
LOST in America: Evidence on Local Sales Taxes from National Panel Data, David Agrawal, University of Georgia
The Price of Liquor Is Too Damn High: Regulation Facilitated Oligopoly and the Implications for Taxes, Christopher Conlon, Columbia University and Nirupama Rao, New York University
Discussants: Natasha Avendano, Colombian DIAN and Adam Cole, U.S. Department of the Treasury

HOUSING BUBBLES, LOCATION-BASED TAXES, AND METROPOLITAN HOUSING
LOCATION: WHITE IBIS
Organizer/Moderator: Steven Sheffrin, Tulane University
Tax Reform, Transactions Costs, and Metropolitan Housing in the United States, Benjamin Harris, Urban-Brookings Tax Policy Center
Tax Incentives and Housing Investment in Low-Income Neighborhoods, Matthew Freedman, Cornell University
Predicting House Price Bubbles and Busts with Econometric Models, James Follain, Rockefeller Institute of Government, University of Albany and Seth Gieritz, University of Nebraska, Lincoln
Discussants: Younghoon Ro, Korean Institute of Public Finance, Joshua Gottlieb, University of British Columbia, and Steven Sheffrin, Tulane University

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