

*Locations of annual conference on taxation  
1907-2007*

Arizona - Phoenix	1933, 1976
California	
Los Angeles	1956
San Diego	1995
San Francisco	1915, 1939, 1968, 1990
Colorado - Denver	1914, 1948, 1966, 1985
Connecticut - Hartford	1986
District of Columbia	1972
Florida	
Miami	2005
Miami Beach	1947, 1962
Orlando	2002
Georgia - Atlanta	1917, 1931, 1967, 1989, 1999
Hawaii - Honolulu	1970
Illinois - Chicago	1919, 1943, 1946, 1981, 1997, 2003
Indiana - Indianapolis	1916, 1936
Iowa - Des Moines	1912, 1988
Kentucky - Louisville	1909, 1953, 1977
Louisiana - New Orleans	1925, 1965, 1980
Maryland - Baltimore	1937, 2001
Massachusetts - Boston	1934, 1949, 1969, 1996, 2006
Michigan - Detroit	1938, 1955
Minnesota	
Minneapolis	1922, 2004
St. Paul	1941, 1993
Missouri	
Kansas City	1930, 1971
St. Louis	1924, 1944, 1974
New Hampshire - Bretton Woods	1921, 1954
New Mexico - Santa Fe	2000
New York	
Buffalo	1913
New York	1940, 1960
Upper Saranac	1929
<b>OHIO</b>	
Cincinnati	1942, 1982

**COLUMBUS**

1907, 1932, 1957, **2007**

Oklahoma - Oklahoma City	1935, 1979
Ontario - Toronto	1908, 1927, 1952, 1973
Pennsylvania	
Philadelphia	1926, 1958, 1978
Pittsburgh	1950, 1964, 1987
South Carolina - Charleston	1994
Tennessee - Nashville	1984
Texas	
Austin	1998
Dallas	1951
Houston	1959, 1975
Utah - Salt Lake City	1920, 1992
Virginia	
Richmond	1911
Williamsburg	1991
Washington - Seattle	1928, 1961, 1983
West Virginia-	
White Sulphur Springs	1923
Wisconsin - Milwaukee	1963

NTA  
NATIONAL TAX ASSOCIATION

*annual*  
**CONFERENCE  
ON TAXATION**

**November 15-17, 2007  
Hyatt on Capitol Square**

# preliminary program

CONFERENCE CHAIR: Robert Tannenwald, President, National Tax Association

PROGRAM CHAIR: Donald Bruce, University of Tennessee

ANNIVERSARY CHAIR: Mehmet S. Tosun, University of Nevada, Reno

100th

100th

## REGISTRATION — Governors Foyer CDE

Wednesday, November 14 (2:00 PM - 7:00 PM)

Thursday, November 15 (7:30 AM - 5:00 PM)

Friday, November 16 (8:00 AM - 3:00 PM)

100th

100th

## PROGRAM ■ AT ■ A ■ GLANCE

### Thursday, November 15

#### ■ GENERAL SESSION 8:30 – 10:00 AM

*Welcoming Remarks* from Ohio Governor Ted Strickland (Invited)  
*NTA History*, Joe Thorndike and Ajay K. Mehrotra with responses by  
*Richard Netzer* and *Emil Sunley*

#### ■ GENERAL SESSION 10:15 – 11:45 AM

In Honor of *Harvey Rosen*

#### ■ LUNCHEON NOON– 1:30 PM

*Speaker: Douglas Holtz-Eakin*, Senior Fellow, Peterson Institute for  
International Economics

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

*Business Incentives and the Location of Activity*  
*Applied General Equilibrium Analysis*  
*Reducing Filing Burdens for Individual Taxpayers*  
*Property Tax Incidence Studies*  
*Taxes on the Elderly and Their Heirs: Burdens and Budgetary Impacts*

#### ■ CONCURRENT SESSIONS 3:30 – 5:00 PM

*State and Local Revenue Forecasting*  
*Small Business Tax Incentives*  
*Fiscal Decentralization Around the World*  
*Multinational Business, Repatriation and Tax Holidays*  
*Housing Issues*

#### ■ GENERAL SESSION 5:00 – 6:00 PM

NATIONAL TAX ASSOCIATION ANNUAL MEETING

#### ■ RECEPTION— 6:15 – 7:30 PM

### Friday, November 16

#### ■ CONCURRENT SESSIONS 8:30 – 10:00 AM

*Inequality, Redistribution and Fiscal Federalism*  
*Taxation and Policy Issues in Commercial Gaming*  
*Frontiers of Public Finance: 2007 NTA Outstanding Doctoral Dissertation*  
*Award Winners*  
*Taxes and Corporate Activity*  
*Panel Data, Life-Changing Events, Tax Policy, and Economic Analysis*

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

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

*Cigarette Taxation and Tax Avoidance*  
*Timing Issues with the Federal Individual Income Tax*  
*Graduate Student Session*  
*Measuring Tax Burdens*  
*Managing Local Government Finances*

#### ■ LUNCHEON NOON–1:30 PM

*Speaker: TBA*

#### Student Research Forum Posters on Display in Registration Area 1:30 – 1:45 PM

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

*Effects of State and Local Policies on Economic Growth*  
*Cherry Picking the Advisory Panel's Tax Proposals*  
*Thoughts from Authors of Public Finance Textbooks*  
*Can States Fix the Property Tax? Will They?*  
*Issues in Fiscal Federalism: An International Perspective*

#### ■ GENERAL SESSION 3:30 – 5:00 PM

*Theory and Practice of Public Finance: One Hundred Years and Beyond*

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

#### ■ Reception— 5:15 – 6:30 PM

### Saturday, November 17

#### ■ CONCURRENT SESSIONS 8:30 – 10:00 AM

*Thoughts from Former NTA Dissertation Award Winners*  
*Local Finance Issues*  
*Impacts of State Corporation Income Tax and the Taxation of Capital*  
*Efforts to Improve Compliance*

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

*Reflections on the NTA*  
*Localized Incentive Programs: EZ Does It?*  
*Effects of Taxes on Charitable Giving and Saving Behavior*  
*The Growth and Volatility of State Revenues and Expenditures*

Anniversary of the Conference on Taxation

100th

Thursday, November 15, 2007

**8:30 – 10:00 AM – GENERAL SESSION**

**Location: GOVERNORS AB**

Welcoming Remarks from Ohio Governor *Ted Strickland* (Invited)  
NTA History, *Joe Thorndike* and *Ajay K. Mehrotra* with responses by  
*Richard Netzer* and *Emil Sunley*

**10:00 – 10:15 AM COFFEE BREAK – GOVERNORS BALLROOM FOYER**

**10:15 – 11:45 AM GENERAL SESSION**

**Location: GOVERNORS AB**

**in Honor of Harvey Rosen**

**Recipient - 2007 DANIEL M. HOLLAND MEDAL**

Moderator: *William Gentry*, Williams College

Presentations: *Ted Gayer*, Georgetown University and *Douglas Holtz-Eakin*, Senior Fellow, Peterson Institute for International Economics

**NOON – 1:30 PM – LUNCHEON**

**Location: Governors BE**

**Speaker :** *Douglas Holtz-Eakin*, Senior Fellow, Peterson Institute for International Economics

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

**BUSINESS INCENTIVES AND THE LOCATION OF ACTIVITY**

**LOCATION: HOUSE**

**Moderator:** *Matthew N. Murray*, University of Tennessee, Knoxville  
**Presentations:**

The Impact of Business Incentives on Local Economic Activity: An Examination of Kentucky, 1992-2005, *William H. Hoyt*, *Christopher Jepsen*, and *Ken Troske*, University of Kentucky

Recruitment Spending by States in the US, *Michael T. Tasto*, Southern New Hampshire University

The Effect of Insurance Premium Taxes on the Location Pattern of the Insurance Industry, *David Sjoquist*, *Martin Grace*, and *Laura Wheeler*, Georgia State University

**Discussants:** *Daphne A. Kenyon*, Lincoln Institute of Land Policy

**APPLIED GENERAL EQUILIBRIUM ANALYSIS**

**LOCATION: SENATE**

**Organizer/Moderator:** *John W. Diamond*, Rice University

**Presentations:**

Selecting Parameters for Computable General Equilibrium Models, *Timothy S. Gunning*, *John W. Diamond*, and *George Zodrow*, Rice University

A Dynamic Analysis of Estate Tax Repeal, *Craig Johnson* and *David Joulfaian*, U.S. Department of the Treasury

The Economic, Budget, and Distributional Effects of Permanently Extending the 2001 and 2003 Tax Cuts, *Ralph A. Rector* and *Tracy L. Foertsch*, The Heritage Foundation

General Equilibrium versus Partial Equilibrium Analysis: Why Partial Equilibrium May Be Generally Wrong, *Nicholas Bull*, *Timothy Dowd*, and *Pamela Moomau*, Joint Committee on Taxation

**Discussants:** *Alan Viard*, American Enterprise Institute and *Robert Dietz*, National Association of Homebuilders

**REDUCING FILING BURDENS FOR INDIVIDUAL TAXPAYERS**

**LOCATION: LEGISLATIVE A**

**Organizer:** *Janet Holtzblatt*, U.S. Department of the Treasury

**Moderator:** *Robert Weinberger*, H&R Block, Inc.

**Presentations:**

The Simple Return, *Austan Goolsbee*, University of Chicago

Simplifying Tax for the Average Citizen, *Joseph Bankman*, Stanford University

The Federal Individual Income Tax Form: Does Appearance Matter? *Allen Lerman*, U.S. Department of the Treasury

**Discussants:** *Janet Holtzblatt*, U.S. Department of the Treasury and *Eric Toder*, The Urban Institute

**PROPERTY TAX INCIDENCE STUDIES**

**LEGISLATIVE B**

**Moderator:** *Eleanor Craig*, University of Delaware

**Presentations:**

Who Pays Property Taxes? A Look at the Excise Tax Effects of Property Taxes Across the States, *Jennifer Gravelle*, U.S. Government Accountability Office

Transparency, Tax Price and Tax Burdens: Evidence from Property Tax Full Disclosure, Classification and Relief Mechanisms, *John L. Mikesell*, Indiana University, and *Daniel R. Mullins*, The American University

Property Tax Incidence: A Quasi-Experimental Approach, *Nathan Anderson*, University of Illinois at Chicago

Horizontal and Vertical Property Tax Inequities: A Case Study of the District of Columbia's Property Assessment Limitation, *Daniel Muhammad*, Office of the Chief Financial Officer, District of Columbia

**Discussants:** *Susan Adams*, International Monetary Fund, and *Pavel Yakovlev*, Duquesne University

**TAXES ON THE ELDERLY AND THEIR HEIRS: BURDENS AND BUDGETARY IMPACTS**

**LOCATION: JUDICIAL**

**Moderator:** *Karen Smith Conway*, University of New Hampshire

**Presentations:**

Who Bears the Burden of an Inheritance Tax versus an Estate Tax? *Lily Batchelder*, New York University, and *Surachai Khitatrakun*, Urban-Brookings Tax Policy Center

Are States Prepared to Meet the Needs of an Aging Population? *Peter Fisher*, University of Iowa

The Evolution of State Income Tax Preferences for the Elderly: Intelligent Design? *Karen Smith Conway*, University of New Hampshire, and *Jonathan C. Rork*, Georgia State University

**Discussants:** *Joel Michael*, Minnesota House of Representatives, *W. Robert Reed*, University of Canterbury, and *John Rother*, American Association of Retired Persons

**3:15 – 3:30 PM COFFEE BREAK – CONGRESSIONAL FOYER**

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

**STATE AND LOCAL REVENUE FORECASTING**

**LOCATION: HOUSE**

**Organizer/Moderator:** *Jim Landers*, Indiana Legislative Services Agency

**Presentations:**

Revenue Forecasting with Structural Breaks: DC Before and After the Financial Crisis, *Fitzroy Lee*, Office of the Chief Financial Officer, District of Columbia

The Use of State Corporate Microsimulation Data in the Analysis of Tax Policy, *Greg Harkenrider*, Kentucky Office of the State Budget Director

Forecasting Newly-Adopted Gross Receipts Taxes: A Comparison of Methods and Data Sources, *Frederick Church* and *Christopher Hall*, Ohio Department of Taxation

**Discussants:** *Ranjana Madhusudhan*, New Jersey Department of Treasury, *John Deskins*, Creighton University, and *Elliot Dubin*, Multistate Tax Commission

**SMALL BUSINESS TAX INCENTIVES**

**LOCATION: LEGISLATIVE A**

**Organizer:** *Tami Gurley-Calvez*, West Virginia University

**Moderator:** *James White*, U.S. Government Accountability Office

**Presentations:**

Federal Tax Treatment of Small Business: How Favorable? How Justified?, *Jane Gravelle*, Congressional Research Service

Does the Federal Income Tax Favor Small Business? *Eric Toder*, The Urban Institute

Entrepreneurship and Small Business Tax Incentives, *David Joulfaian*, U.S. Department of the Treasury

**Discussants:** *Kevin B. Moore*, Federal Reserve Board of Governors, *Joseph M. Johnson*, Office of Advocacy, Small Business Administration, and *Gerald Auten*, U.S. Department of the Treasury

*Friday, November 16, 2007*

## FISCAL DECENTRALIZATION AROUND THE WORLD

### LOCATION: LEGISLATIVE B

**Organizers:** *Serdar Yilmaz*, The World Bank, and *Mehmet S. Tosun*, University of Nevada, Reno

**Moderator:** *Robert D. Ebel*, Office of Revenue Analysis, District of Columbia

### Presentations:

Intergovernmental Structure and Reform in the Middle East and North Africa Region, *Mehmet S. Tosun*, University of Nevada, Reno, and *Serdar Yilmaz*, The World Bank

Wealth Sharing in Sudan: Designing Grant Structures to Promote National Unity, *William F. Fox*, University of Tennessee, Knoxville

Fiscal Decentralization in Tanzania: Assessing the Progress on Tanzania's Local Government Finance Reform Agenda, *Jamie Boex*, PF&D Solutions

Changing Revenue Assignments in Latin America, *Ehtisham Ahmad*, International Monetary Fund

**Discussant:** *Robert D. Ebel*, Office of Revenue Analysis, District of Columbia

## MULTINATIONAL BUSINESS, REPATRIATION AND TAX HOLIDAYS

### LOCATION: JUDICIAL

**Organizer/Moderator:** *Raquel Alexander*, University of Kansas

Taxation of International Investment and Accounting Valuation, *Anja De Waegenare*, Tilberg University, and *Richard Sansing*, Dartmouth College

Taxes and Investment Opportunities: Valuing Permanently Reinvested Foreign Earnings, *Lisa Bryant-Kutcher*, *David A. Guenther*, and *Lisa Hersrud*, University of Oregon

Who Buys When Taxes Go on Sale? Repatriation after the American Jobs Creation Act of 2004, *Raquel Alexander* and *Susan Scholz*, University of Kansas

A First Look at Use of the Repatriated Dividend Deduction, *Melissa Redmiles*, Statistics of Income Division, Internal Revenue Service

**Discussants:** *Linda Krull*, University of Texas, Austin and *Sonja Pippin*, University of Nevada, Reno

## HOUSING ISSUES

### LOCATION: SENATE

**Moderator:** *Chris Cunningham*, Federal Reserve Bank of Atlanta

### Presentations:

The Taxpayer Relief Act of 1997 and Homeownership: Is Smaller Now Better? *Amelia Biehl*, University of Southern Indiana, and *William H. Hoyt*, University of Kentucky

Housing Tenure Choice, Race and the Recommendations of the President's Advisory Panel on Federal Tax Reform: Some Surprising Results, *Richard K. Green*, The George Washington University, and *Andrew Reschovsky*, University of Wisconsin, Madison

The Regulatory Tax and House Price Appreciation in Florida, *Ron Cheung*, *Keith Ihlanfeldt*, and *Thomas Mayoock*, Florida State University

**Discussants:** *Chris Cunningham*, Federal Reserve Bank of Atlanta, *Roberta Mann*, Widener University, and *Leah Brooks*, McGill University

## 5:00 – 6:00 PM ANNUAL MEETING OF THE MEMBERS OF THE NATIONAL TAX ASSOCIATION – TAX INSTITUTE OF AMERICA

### LOCATION: GOVERNORS AB

Presentation of the Outstanding Doctoral Dissertation Awards  
Presidential Address, Robert Tannenwald

## 6:15 – 7:30 PM – RECEPTION

### LOCATION: CONGRESSIONAL

*100th*

## 8:30 – 10:00 AM – CONCURRENT SESSIONS

## INEQUALITY, REDISTRIBUTION AND FISCAL FEDERALISM

### LOCATION: SENATE

**Organizer:** *Kirk J. Stark*, UCLA

**Moderator:** *David E. Wildasin*, University of Kentucky

### Presentations:

A Reconsideration of the Optimal Assignment of Redistribution under Fiscal Federalism, *Howard Chernick*, Hunter College, CUNY

Inequality and Size of State and Local Governments, *Eric Zolt*, UCLA  
Simulating Canadian-Style Fiscal Equalization Grants for the United States, *Kirk J. Stark*, UCLA

**Discussants:** *David E. Wildasin*, University of Kentucky

## TAXATION AND POLICY ISSUES IN COMMERCIAL GAMING

### LOCATION: LEGISLATIVE A

**Organizer:** *Mehmet S. Tosun*, University of Nevada, Reno

**Moderator:** *Ranjana Madhusudhan*, New Jersey Department of Treasury

### Presentations:

Commercial Gaming Industries and Tax Policies: Strategic Considerations in Light of Changing Competitive and Social Impact Conditions, *William R. Eadington*, University of Nevada, Reno, and *Eugene M. Christiansen*, Christiansen Capital Advisors

The Casino Effect: Do Casinos Spur Growth and Which Communities Benefit? *Chad Cotti*, University of South Carolina

Estimates of the Price Elasticity of Demand for Gaming, and the Impact of Wagering and Admission Taxes on the Demand for Gaming, *Jim Landers*, Indiana Legislative Services Agency

Actual Tax Base Elasticity of Gaming Revenues: Short-Run and Long-Run Estimates, *Mark Nichols* and *Mehmet S. Tosun*, University of Nevada, Reno

**Discussants:** *Ranjana Madhusudhan*, New Jersey Department of Treasury, *Sonja Pippin*, University of Nevada, Reno, and *Jonathan C. Rork*, Georgia State University

## FRONTIERS OF PUBLIC FINANCE: 2007 NTA OUTSTANDING DOCTORAL DISSERTATION AWARD WINNERS

### LOCATION: LEGISLATIVE B

**Organizer:** *Jane Gravelle*, Congressional Research Service

### Presentations:

TBA

## TAXES AND CORPORATE ACTIVITY

### LOCATION: JUDICIAL

**Moderator:** *LeAnn Luna*, University of Tennessee, Knoxville

### Presentations:

State Conformity to U.S. Federal Provisions and the Impact on State Revenue, *LeAnn Luna* and *Ann Boyd Watts*, University of Tennessee, Knoxville

Corporate Tax Avoidance and the Effectiveness of Investment Tax Incentives, *Estelle Dauchy* and *Claudia A. Martinez*, University of Michigan

Taxes, Institutions and Foreign Diversification Opportunities, *Mihir Desai*, Harvard University, and *Dharmika Dharmapala*, University of Connecticut and University of Michigan

The Who, Why and What of the One-Time Tax Holiday for Repatriations Provided by the American Jobs Creation Act of 2004, *Roy Clemons* and *Michael R. Kinney*, Texas A&M University

**Discussants:** *Rosanne Altshuler*, Rutgers University and *Gerald Auten*, U.S. Department of the Treasury

## **PANEL DATA, LIFE-CHANGING EVENTS, TAX POLICY, AND ECONOMIC ANALYSIS**

### **LOCATION: HOUSE**

**Organizer and Moderator:** *Sarah A. Holden*, Investment Company Institute

#### **Presentations:**

Pension Changing Life Events: Results from a Five-Year Tax Return Panel, *Peter Sailer, Mario Fernandez, Mary Jezek, Terry Nuriddin, Kevin Pierce, and Ellen Yau, Victoria Bryant*, Internal Revenue Service, and *Sarah A. Holden*, Investment Company Institute

Using Panel Data to Assess the Effectiveness of the Saver's Credit, *Peter J. Brady*, Investment Company Institute, and *Emily Y. Lin and Kathleen A. Toma*, U.S. Department of the Treasury

Using an Individual Income Tax Panel File to Measure Income Changes: Opportunities and Limitations, *John W. Diamond*, Rice University, *Ralph A. Rector*, The Heritage Foundation, *Diane Lim Rogers*, House Budget Committee, *Jeff Rohaly*, The Urban Institute, and *Michael E. Weber*, Internal Revenue Service

Do Increased Premium Subsidies Affect How Much Health Insurance Is Purchased? Evidence from the Self-Employed, *Ithai Lurie* and *Bradley Heim*, U.S. Department of the Treasury

**Discussants:** *James R. Nunns*, New Mexico Taxation and Revenue Department and *Frank Sammartino*, Congressional Budget Office

### **10:00 – 10:15 AM COFFEE BREAK – CONGRESSIONAL FOYER**

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

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

#### **CIGARETTE TAXATION AND TAX AVOIDANCE**

##### **LOCATION: JUDICIAL**

**Organizer:** *David Merriman*, University of Illinois, Chicago

**Moderator:** *Joel Slemrod*, University of Michigan

##### **Presentations:**

State Revenue from Cigarette Taxation, *Howard Chernick*, Hunter College, CUNY

How Far to the Border? The Extent and Impact of Cross-Border Casual Cigarette Smuggling, *Michael F. Lovenheim*, University of Michigan  
Report on a Pilot Study for a New Method of Measuring Cigarette Tax Evasion in the United States, *David Merriman*, University of Illinois, Chicago

**Discussants:** *Phil DeCicca*, McMaster University and *Joel Slemrod*, University of Michigan

#### **TIMING ISSUES WITH THE FEDERAL INDIVIDUAL INCOME TAX**

##### **LOCATION: SENATE**

**Moderator:** *Jon M. Bakija*, Williams College

##### **Presentations:**

The Elasticity of Taxable Income: Evidence from a New Panel of Tax Returns, *Bradley Heim*, U.S. Department of the Treasury

Why do Taxpayers Get Refunds? Evidence from Panel Data, *Sara LaLumia*, William and Mary University

Here Today, Gone Tomorrow: Taxing Money That May Be Repaid, *Alan Viard*, American Enterprise Institute

**Discussants:** *Seth Giertz*, Congressional Budget Office, *Jane Dokko*, Federal Reserve Board of Governors, and *William Gentry*, Williams College

#### **GRADUATE STUDENT SESSION**

##### **LOCATION: HOUSE**

**Organizer/Moderator:** *Jonathan C. Rork*, Georgia State University

##### **Presentations:**

*Kampon Adireksombat*, Michigan State University, "The Economic Incidence of the Earned Income Tax Credit (EITC) Expansion under the Omnibus Budget Reconciliation Act of 1993 (OBRA-93) on Wages for Unmarried Women"

*Benoy Jacob*, University of Illinois-Chicago, "Fiscal Motivations in Development Bargaining: a discrete-choice analysis of public decisions on private development applications"

*Jim Sallee*, University of Michigan. "Tax Credits and the Market for Gas-Electric Hybrid Vehicles"

**Moderator:** *Jonathan C. Rork*, Georgia State University

**Discussants:** *Athiphat Muthitacharoen*, Rice University, *Sharon Kioko*, Indiana University, and *Luigi Balletta*, Yale University

#### **MEASURING TAX BURDENS**

##### **LOCATION: LEGISLATIVE A**

**Moderator:** *Birger Nerré*, German Agency for Technical Cooperation

##### **Presentations:**

U.S. Tax Reforms and Their Effects on Average Tax Rates, *John E. Anderson*, University of Nebraska

Comparing Tax Burdens Across States: The Roles of Federal Deductibility and the AMT, *Anne Christensen* and *Douglas J. Young*, Montana State University

How Does Culture Affect Preferences for Income Redistribution? Evidence from Immigrants within Europe, *Erzo F.P. Luttmer* and *Monica Singhal*, Harvard University

A New Lens for Analyzing Budget Tradeoffs, *Tracy M. Gordon*, Public Policy Institute of California

**Discussants:** *Rafael Marques*, Technical University of Lisbon and Research Centre on Economic Sociology and Sociology of Organizations (SOCIUS) and *Jan Voßwinkel*, Ruhr-University of Bochum

#### **MANAGING LOCAL GOVERNMENT FINANCES**

##### **LOCATION: LEGISLATIVE B**

**Organizer:** *Deborah A. Carroll*, University of Georgia

**Moderator:** *Therese J. McGuire*, Northwestern University

##### **Presentations:**

Estimates of the Uniform and Equal Property Tax Base Before Exemptions, *W. Bartley Hildreth* and *John D. Wong*, Wichita State University

Analyzing Metropolitan Tax/Service Structure Variation: A GIS Approach, *Samuel B. Stone*, Indiana University

Local School District Reaction to Recent Fiscal Problems, *James Alm*, *Robert Buschman*, and *David Sjoquist*, Georgia State University

Diversifying Municipal Government Revenue Structures: Fiscal Illusion or Instability? *Deborah A. Carroll*, University of Georgia

**Discussants:** *Gary Cornia*, Brigham Young University and *William F. Fox*, University of Tennessee, Knoxville

### **NOON – 1:30 PM – LUNCHEON—GOVERNORS BE**

**Speaker TBA**

### **1:30 – 1:45 – PM STUDENT RESEARCH FORUM POSTERS ON DISPLAY IN REGISTRATION AREA**

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

#### **EFFECTS OF STATE AND LOCAL POLICIES ON ECONOMIC GROWTH**

##### **LOCATION: HOUSE**

**Moderator:** *Kelly D. Edmiston*, Federal Reserve Bank of Kansas City

##### **Presentations:**

The Robust Relationship Between Taxes and State Economic Growth, *W. Robert Reed*, University of Canterbury

Is State Economic Activity Becoming More Responsive to the Overall State Tax Burden? *John Deskins*, Creighton University, and *Brian Hill*, Salisbury University

An Empirical Analysis of the Effect of State and Local Tax Policy on Entrepreneurship, *Donald Marples*, Congressional Research Service

The Effects of Impact Fees on Commercial Development and Job Growth, *Gregory Burge*, University of Oklahoma, and *Keith Ihlanfeldt*, Florida State University

**Discussants:** *Douglas Campbell*, University of Memphis and *Robert T. Greenbaum*, The Ohio State University

## **CAN STATES FIX THE PROPERTY TAX? WILL THEY?**

### **LOCATION: LEGISLATIVE A**

**Organizer:** *Nick Johnson*, Center on Budget and Policy Priorities

**Moderator:** *Andrew Reschovsky*, University of Wisconsin, Madison

#### **Presentations:**

Balancing Adequacy and Equity in Washington State's Property Tax,

*Jeff Chapman*, Washington State Budget and Policy Center

Property Tax Circuitbreakers: Keep Them, Ditch Them, or Fix Them?

*Nick Johnson and Sarah Farkas*, Center on Budget and Policy Priorities

School Property Tax Swaps: A Texas-Sized Case Study, *Dick Lavine*,

Center for Public Policy Priorities

**Discussants:** *Andrew Reschovsky*, University of Wisconsin, Madison,

*Raymond J. Ring, Jr.*, University of South Dakota, and *Daniel*

*Muhammad*, Office of the Chief Financial Officer, District of Columbia

## **CHERRY PICKING THE ADVISORY PANEL'S TAX PROPOSALS**

### **LOCATION: JUDICIAL**

**Organizer:** *Jane Gravelle*, Congressional Research Service

**Moderator:** *Donald Kiefer*, U.S. Department of the Treasury

#### **Panelists:**

*George Yin*, University of Virginia

*C. Eugene Steuerle*, The Urban Institute

*Joel Slemrod*, University of Michigan

*Jane Gravelle*, Congressional Research Service

**Discussant:** *James Poterba*, Massachusetts Institute of Technology

## **THOUGHTS FROM AUTHORS OF PUBLIC FINANCE TEXTBOOKS**

### **LOCATION: SENATE**

**Organizers:** *Mehmet S. Tosun*, University of Nevada, Reno, and

*Stacy Dickert-Conlin*, Michigan State University

#### **Panelists:**

*John Anderson*, University of Nebraska

*Ron Fisher*, Michigan State University

*John Mikesell*, Indiana University

*Peggy Musgrave*, University of California Santa Cruz

## **ISSUES IN FISCAL FEDERALISM: AN INTERNATIONAL PERSPECTIVE**

### **LOCATION: LEGISLATIVE B**

**Organizer:** *Mark Skidmore*, University of Wisconsin-Whitewater

**Moderator:** *David E. Wildasin*, University of Kentucky

#### **Presentations:**

Does Decentralization Dampen the Incentives for Violent Conflict?

*Robert M. McNab*, Naval Postgraduate School

Using Natural Disasters as a Test of Fiscal Decentralization

Performance, *Hideki Toya*, Nagoya City University, and *Mark*

*Skidmore*, University of Wisconsin-Whitewater

Does Tax Competition Tame the Leviathan? *Marius Brulhart*, University

of Lausanne, and *Mario Jametti*, York University

European Integration, Tax Base Mobility and Fiscal Strain: The Case for

Land Taxation, *Richard W. England*, University of New Hampshire

**Discussants:** *Leah Brooks*, McGill University and *Sally Wallace*, Georgia

State University

## **3:15 – 3:30 PM COFFEE BREAK – GOVERNORS BALLROOM FOYER**

## **3:30 – 5:00 PM – GENERAL SESSION**

## **THEORY AND PRACTICE OF PUBLIC FINANCE: ONE HUNDRED YEARS AND BEYOND**

### **LOCATION: GOVERNORS AB**

**Organizers:** *Therese McGuire* and *George Zodrow*

**Moderator:** *George Zodrow*

#### **Presentations:**

*Roy Bahl* and *Richard Bird* – Taxation and Development

*Martin Feldstein* – Behavioral Responses to Taxation

*Arnold Harberger* – *TBA*

*Charles McLure* – Corporate Tax Competition and Harmonization

*Wallace Oates* – Fiscal Federalism

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

## **5:15 – 6:30 PM – RECEPTION**

### **LOCATION: GOVERNORS BE**

*Saturday, November 17, 2007*

## **8:30 – 10:00 AM – CONCURRENT SESSIONS**

## **THOUGHTS FROM FORMER NTA DISSERTATION AWARD WINNERS**

### **LOCATION: LEGISLATIVE A**

**Organizers:** *Mehmet S. Tosun*, University of Nevada, Reno, and *David*

*Merriman*, University of Illinois, Chicago

#### **Panelists:**

*Helen F. Ladd*, Duke University

*Michael Boskin*, Hoover Institution, Stanford University

*Andrew Lyon*, PricewaterhouseCoopers LLP

*Caroline Hoxby*, Harvard University

*David Merriman*, University of Illinois, Chicago

## **LOCAL FINANCE ISSUES**

### **LOCATION: HOUSE**

**Moderator:** *Yesim Yilmaz*, Office of Revenue Analysis, District of Columbia

#### **Presentations:**

Impacts of Property Tax Limitations on Education Spending, *Brian*

*Hill*, Salisbury University, and *Bryan Shone*, University of Tennessee,

Knoxville

Differing Responses to School Finance Reform: The Haves vs. the

Have-Nots, *Laura D. Ullrich*, University of Tennessee, Knoxville

Designing State-Aid Formulas: The Case of a New Formula for

Distributing Municipal Aid in Massachusetts, *Katharine Bradbury* and

*Bo Zhao*, Federal Reserve Bank of Boston

An Empirical Test of the Success of Community Planning Councils as

a Way to Satisfy the Tieboutian Drive for Local Control, *Robert W.*

*Wassmer*, California State University, Sacramento

**Discussants:** *Kristy Piccinini*, Congressional Budget Office and

*Pavel Yakovlev*, Duquesne University

## **IMPACTS OF STATE CORPORATION INCOME TAX AND THE TAXATION OF CAPITAL**

### **LOCATION: LEGISLATIVE B**

**Organizer:** *Sally Wallace*, Georgia State University

**Moderator:** *Roy Bahl*, Georgia State University

#### **Presentations:**

The Sales Apportionment Factor Weight: Revenue Effects over

Short and Long Term Time Horizons, *Sanjay Gupta*, Michigan State

University

The Effect of State R&D Tax Credits in Stimulating State Industrial R&D

Activity, *Laura Wheeler* and *Sally Wallace*, Georgia State University

Tax Competition and Capital Mobility: Evidence from U.S. States,

*Robert Chirinko*, University of Illinois at Chicago, and *Daniel Wilson*,

Federal Reserve Bank of San Francisco

**Discussants:** *Kelly D. Edmiston*, Federal Reserve Bank of Kansas City

and *Timothy J. Goodspeed*, Hunter College, CUNY

## **EFFORTS TO IMPROVE COMPLIANCE**

### **LOCATION: SENATE**

**Moderator:** *Yoram Keinan*, Ernst & Young

#### **Presentations:**

Short-Run and Long-Run Effects of Tax Amnesties on Tax Revenues:

Evidences from US States, *Hari Luitel*, St. Cloud State University

Tax Return Preparers and Taxpayer Compliance, *Karen Masken*, *John*

*Guyton*, and *Mark Mazur*, Internal Revenue Service

Competition and Reciprocity: Is there a Connection? *Jonathan C. Rork*, Georgia State University, and *Gary A. Wagner*, University of Arkansas, Little Rock

Measuring Illegal Activity and the Effects of Regulatory Innovation: A Study of Diesel Fuel Tax Evasion, *Justin Marion*, University of California, Santa Cruz, and *Erich Muehlegger*, Harvard University  
**Discussants:** *Tom Field*, Founder, Tax Analysts and *Kim Rueben*, The Urban Institute

**10:00 – 10:15 AM COFFEE BREAK – GOVERNORS FOYER AB**

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

#### REFLECTIONS ON THE NTA

##### LOCATION: LEGISLATIVE A

**Organizers:** *Mehmet S. Tosun*, University of Nevada, Reno, and *Ranjana Madhusudhan*, New Jersey Department of Treasury

##### Presentations:

Trends in NTA Membership, *J. Fred Giertz*, University of Illinois  
Impacts of NTA Programs Outside the U.S., *François Vaillancourt*, University of Montreal  
Thoughts from a Second-Generation NTA Member, *Leslie Papke*, Michigan State University  
Thoughts from a former NTA President, *Fred Hickman*, NTA President, 1989-90

#### LOCALIZED INCENTIVE PROGRAMS: EZ DOES IT?

##### LOCATION: HOUSE

**Moderator:** *Douglas Hall*, Connecticut Voices for Children

##### Presentations:

Tax Incentives for Investing in Low-Income Communities: Has the New Markets Tax Credit Led to Increased Investment in Targeted Communities? *Tami Gurley-Calvez*, West Virginia University, *Thomas J. Gilbert*, U.S. Government Accountability Office, *Donald J. Marples*, Congressional Research Service, *Katherine Harper*, University of Tennessee, and *Kevin Daly*, U.S. Government Accountability Office

An Examination of the Impact of Governmental Disaster Relief Incentives on Business Location and Employment Decisions, *Robert T. Greenbaum* and *Tricia L. Petras*, The Ohio State University, and *Andy Hultquist*, University of North Dakota

How Are Businesses Responding to Minnesota's Tax Free Zone Program? *Tonya J. Hansen* and *Laura Kalambokidis*, University of Minnesota

**Discussants:** TBA

#### EFFECTS OF TAXES ON CHARITABLE GIVING AND SAVING BEHAVIOR

##### LOCATION: LEGISLATIVE B

**Moderator:** *Janet McCubbin*, Internal Revenue Service

##### Presentations:

Tax Reform and Charitable Giving, *Seth Giertz*, Congressional Budget Office  
Tax Effects on Charitable Contributions Under the Uncertainty of Tax Statutes, *Shih-Ying Wu*, National Tsing Hua University  
Rates of Returns in Individual Retirement Accounts from 1999 through 2004: Winners and Losers and What it Means for Retirement Income Security, *Gary Koenig* and *Michael Udell*, Joint Committee on Taxation  
The Impact of College Financial Aid on Household Portfolio Choice, *Patryk Babiarz* and *Tansel Yilmazer*, Purdue University  
**Discussants:** *Julie-Anne Cronin*, U.S. Department of the Treasury and *Robert McClelland*, Bureau of Labor Statistics

#### THE GROWTH AND VOLATILITY OF STATE REVENUES AND EXPENDITURES

##### LOCATION: SENATE

**Moderator:** *Richard F. Dye*, University of Illinois at Chicago

##### Presentations:

The Current Services Baseline: A Tool for Making Sensible Budget Choices, *Elizabeth McNichol*, Center on Budget and Policy Priorities, and *Ifie Okwuje*, House Budget Committee  
Consumption Revisited: Relative Cyclical Volatility of State and Local Tax Instruments, *Yilin Hou* and *Jason S. Seligman*, University of Georgia  
Optimal State Portfolios of Sales Tax Components, *Ray D. Nelson*, Brigham Young University, and *Bryant R. Howe* and *Phillip V. Dean*, Utah Office of Legislative Research and General Counsel  
**Discussants:** *James A. Richardson*, Louisiana State University, *William H. Hoyt*, University of Kentucky, and *Gary A. Wagner*, University of Arkansas-Little Rock



## PROGRAM COMMITTEE

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Douglas Hall, Connecticut Voices for Children

Sarah A. Holden, Investment Company Institute  
Janet Holtzblatt, U.S. Department of the Treasury  
Nick Johnson, Center on Budget and Policy Priorities  
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Jim Landers, Indiana Legislative Services Agency  
LeAnn Luna, University of Tennessee  
Ranjana Madhusudhan, New Jersey Treasury Department  
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Sally Wallace, Georgia State University  
Serdar Yilmaz, The World Bank  
Yesim Yilmaz, Office of Revenue Analysis, District of Columbia  
George Zodrow, Rice University

# hotel reservation form

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HYATT ON CAPITOL SQUARE, COLUMBUS, OHIO,  
NOVEMBER 15 THROUGH 17, 2007**

## REGISTRATION FEES

- Member \$295
- Nonmember \$395 (Includes a one-year membership to the NTA)
- Full-time Student \$55

**Register by:**     **MAIL** ANNUAL CONFERENCE ON TAXATION  
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