NATIONAL TAX ASSOCIATION ✦ 96th ANNUAL CONFERENCE ON TAXATION
November 13-15 2003 ☑ The Drake Hotel ☑ Chicago, IL

PRELIMINARY PROGRAM

Annual Conference Chair: Gary C. Cornia, President, National Tax Association
Program Chair: David Merriman, Loyola University of Chicago
Executive Director: J. Fred Giertz

REGISTRATION
Gold Coast Foyer
Wednesday, November 12       Thursday, November 13      Friday, November 14
2:00-8:00 PM                   7:30 AM-5:00 PM                    8:00 AM-3:00 PM

PROGRAM AT A GLANCE

THURSDAY, NOVEMBER 13
◆ GENERAL SESSION 9:00-10:30 AM CORPORATE TAX EVASION
◆ CONCURRENT SESSIONS 10:45 AM-12:15 PM
  ■ TAX ENFORCEMENT: THEORY AND PRACTICE
  ■ GROWTH AND SIZE OF GOVERNMENT
  ■ TOBACCO TAXES
  ■ LESSONS LEARNED FROM A LIFE OF PUBLIC SERVICE AND POLICY ECONOMICS: IN HONOR OF ALBERT J. DAVIS
◆ LUNCHEON 12:30-2:00 PM
◆ CONCURRENT SESSIONS 2:15-3:45 PM
  ■ PENSIONS, SAVINGS, AND RETIREMENT SECURITY
  ■ TAX CULTURE
  ■ COSTS OF COMPLIANCE
  ■ RAINY DAY FUNDS
◆ CONCURRENT SESSIONS 4:00-5:30 PM
  ■ IN HONOR OF MARTIN FELDSTEIN
◆ ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION-TAX INSTITUTE OF AMERICA 5:30-6:30 PM
◆ RECEPTION 6:30-7:30 PM

FRIDAY, NOVEMBER 14
◆ CONCURRENT SESSIONS 9:00-10:30 AM
  ■ FISCAL FEDERALISM REVISITED
  ■ CAPITAL GAINS AND DIVIDEND TAXATION
  ■ THE INCIDENCE AND ECONOMIC ACTIVITY EFFECTS OF GAMBLING
  ■ TAXES AND THE FDI
CONCURRENT SESSIONS 10:45 AM-12:15 PM -
- Frontiers of Public Finance
- Labor Supply and Taxation
- Tax Increment Financing
- State Fiscal Project

LUNCHEON 12:30-2:00 PM -

CONCURRENT SESSIONS 2:15-3:45 PM -
- Panel: State Business Taxation
- Corporate Income Tax Issues
- Income Distribution and Taxation
- Local Tax Policy

CONCURRENT SESSIONS 4:00-5:30 PM -
- Perspectives on Dynamic Scoring
- Tax Evasion
- State and Local Tax Incentives for Business
- Panel: Commercial Property Assessment in Cook County

RECEPTION 5:30-6:30 PM

SATURDAY, NOVEMBER 15

CONCURRENT SESSIONS 9:00-10:30 AM -
- The Cycle of International Tax Policy: Rule Formation and Taxpayer Circumvention
- Forecasting Government Fiscal Situations
- State and Local Fiscal Stability

CONCURRENT SESSIONS 10:45 AM-12:15 PM -
- Effects of Mobility and Cross-Border Sales on Taxation and Government Services
- Educational Finance
- Behavioral Public Finance

THURSDAY, NOVEMBER 13

9:00-10:30 AM General Session -- Corporate Tax Evasion
GOLD COAST ROOM
Organizers: Mihir A. Desai, Harvard University; and Dhammika Dharmapala, University of Connecticut
Presenters: David Weisbach, Law School, University of Chicago—The Welfare Loss from Tax Shelters
Joel Slemrod and Keith Crocker, Business School, University of Michigan—Corporate Tax Evasion with Agency Costs
Mihir A. Desai, Harvard University; and Dhammika Dharmapala, University of Connecticut—The Determinants of Corporate Tax Sheltering Activity: The Role of Incentive Compensation
Discussant: Terrence Chorvat, George Mason University
Austan Goolsbee, University of Chicago

10:30-10:45 AM Coffee Break

10:45 AM-12:15 PM Concurrent Sessions

TAX ENFORCEMENT: THEORY AND PRACTICE (GEORGIAN ROOM)
Organizer/Moderator: Janet Holtzblatt, Office of Tax Analysis, U.S. Treasury Department
Presenters:  
*Janet McCubbin*, Office of Tax Analysis, U.S. Treasury  
Department—Optimal Tax Enforcement  
*Michael Brostek* and *Thomas Short*, U.S. General Accounting Office—Trends in Tax Enforcement  
*Nina Olson*, National Taxpayer Advocate, IRS—EITC Compliance Initiatives: Past and Future Efforts

Discussants:  
*Eric J. Toder*, Research Division, IRS  
*David Marzahl*, Center for Economic Progress

**GROWTH AND SIZE OF GOVERNMENT (VENETIAN ROOM)**
Organizers:  
*Mark Skidmore*, University of Wisconsin-Whitewater
Moderator:  
TBA
Presenters:  
*Sohrab Abizadeh*, University of Winnipeg—Trade Liberalization and Size of Government  
*Mark Skidmore*, University of Wisconsin-Whitewater;  
*David Merriman*, Loyola University of Chicago; and *Hideki Toya*, Nagoya City University—Convergence in Government Spending: Theory and Cross-Country Evidence  
*Ulrich Thiessen*, German Institute for Economic Research—Fiscal Decentralization and Economic Growth in High Income OECD Countries
Discussant:  
*Robert McNab*, Naval Postgraduate School, Monterey

**TOBACCO TAXES (WALTON ROOM)**
Organizer:  
*Lan Liang*, University of Illinois at Chicago
Moderator:  
*Iris J. Lav*, Center on Budget and Policy Priorities
Presenters:  
*Lan Liang*, University of Illinois at Chicago—Determinants of State Cigarette Tax Policy  
*Alison Del Rossi*, St. Lawrence University—Explaining Variations in States’ Choice of Cigarette Taxes  
*Richard M. Peck*, University of Illinois at Chicago—Average and Marginal Progressivity: The Case of Cigarette Excise Taxes
Discussant:  
*Darren Lubotsky*, University of Illinois Urbana-Champaign

**LESSONS LEARNED FROM A LIFE OF PUBLIC SERVICE AND POLICY ECONOMICS: IN HONOR OF ALBERT J. DAVIS (SUPERIOR ROOM)**
Moderator:  
*Robert J. Cline*, Ernst & Young LLP
Panel  
*Leonard E. Burman*, The Urban Institute  
*Jane G. Gravelle*, Congressional Research Service  
*G. Thomas Woodward*, Congressional Budget Office

**12:30-2:00 PM Luncheon (GRAND BALLROOM)**
Presiding:  
*Gary C. Cornia*, President, National Tax Association
Speaker:  
*Robert J. Shiller*, Yale University

**2:15-3:45 PM Concurrent Sessions**

**PENSIONS, SAVINGS, AND RETIREMENT SECURITY (GEORGIAN ROOM)**
Organizer/Moderator: Peter Brady, Office of Tax Analysis, U.S. Treasury Department

Presenters: Sarah Holden, Investment Company Institute; and Jack VanDerhei, Fox School of Business and Management, Temple University—Contribution Behavior of 401(k) Plan Participants during Bull and Bear Markets
Maria Perozek and Morris Davis, Board of Governors of the Federal Reserve System—Mortality Risk and Portfolio Choice
Karen M. Pence, Board of Governors of the Federal Reserve System; and William G. Gale, The Brookings Institution—Effects of Saving Incentives on Wealth Accumulation: A Cohort Analysis
Peter Brady, Office of Tax Analysis, U.S. Treasury Department; and Paul Smith, Board of Governors of the Federal Reserve System—Receipt of Capital Income and the Effect of Recent Savings Proposals

Discussant: Gene Amromin, Board of Governors of the Federal Reserve System

TAX CULTURE (SUPERIOR ROOM)

Organizer/Moderator: Birger Nerré, Institute of Public Finance, University of Hamburg

Presenters: Karsten von Blumenthal and Birger Nerré, Institute of Public Finance, University of Hamburg—Tax Culture and Austrian Economics - A Case Study of the Big 1896 Tax Reform
Benno Torgler, University of Basel—Cross Culture Comparisons of Tax Morale and Tax Compliance: Evidence from Costa Rica and Switzerland
Noel D. Johnson, Washington University, St. Louis—Banking on Bureaucrats: The Company of General Farms, Sovereign Debt, and the Coming of the Revolution in France
Robert McNab, Naval Post-Graduate School; and Stephen S. Everhart, Overseas Private Investment Corporation—Aid, Corruption, and Investment

Discussants: Jon Davis, University of Wisconsin-Madison
Matthew N. Murray, University of Tennessee, Knoxville
Karsten von Blumenthal, University of Hamburg
Thomas C. Omer, University of Illinois at Chicago

COSTS OF COMPLIANCE (VENETIAN ROOM)

Moderator: Robert A. Weinberger; H&R Block

Presenters: Kim M. Bloomquist, U.S. Internal Revenue Service—Tax Evasion, Income Inequality and Opportunity Costs of Compliance
Laura Kalambokidis, University of Minnesota; and Marsha Blumenthal, University of St. Thomas—The Compliance Costs of Maintaining Tax-Exempt Status
Christian R. Jaramillo, Business School, University of Michigan—Optional Presumptive Income Taxation and Costly Compliance

Discussant: Janet McCubbin, Office of Tax Analysis, U.S. Treasury Department
Scott Moody, The Tax Foundation
RAINY-DAY FUNDS (WALTON ROOM)

Organizer: Yilin Hou, University of Georgia
Moderator: Gary C. Cornia, Brigham Young University
Panelists: Yilin Hou, University of Georgia—Counter-Cyclical Reserves and State Own-Source Spending
Kenneth A. Kriz, University of Nebraska Omaha; and Craig L. Johnson, SPEA, Indiana University—Could Governments Hedge Their Financial Risk?
Gary A. Wagner, Duquesne University and Erick M. Elder, University of Arkansas at Little Rock—The Optimal Size of State Budget Stabilization Funds: A Buffer Stock Approach
Richard Mattoon, Federal Reserve Bank of Chicago—Can the Unemployment Insurance Compensation System Teach Us Anything About State Rainy Day Funds

Discussant: Kelly D. Edmiston, Andrew Young School of Public Policy, Georgia State University
Paul A. Wilson, Minnesota House of Representatives

3:45-4:00 PM Coffee Break

4:00 - 5:30 PM General Session
GOLD COAST ROOM
IN HONOR OF MARTIN FELDSTEIN - 2003 DANIEL M. HOLLAND MEDAL RECIPIENT
Moderator: James M. Poterba, MIT
Presenters: Alan J. Auerbach, University of California Berkeley
Laurence J. Kotlikoff, Boston University
Joel Slemrod, University of Michigan

5:30 - 6:30 PM ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION-TAX INSTITUTE OF AMERICA
GOLD COAST ROOM
Presentation of the Daniel M. Holland Medal to Martin Feldstein
Presentation of the Outstanding Doctoral Dissertation Awards
Presentation of the Daniel M. Holland Medal
Presentation of the Outstanding Doctoral Dissertation Awards
Presidential Address, Gary C. Cornia

6:30 - 7:30 PM RECEPTION IN HONOR OF MARTIN FELDSTEIN
FRENCH ROOM

FRIDAY, NOVEMBER 14

9:00-10:30 Concurrent Sessions

FISCAL FEDERALISM REVISED (VENETIAN ROOM)
Organizer: Therese J. McGuire, Kellogg School of Management, Northwestern University
Moderator: Robert D. Ebel, World Bank Institute
Gebhard Kirchg\@ssner and Lars P. Feld, University of St. Gallen; and Christoph A.
Schaltegger, Federal Tax Administration, Switzerland—Decentralized Taxation and the Size of Government: Evidence from Swiss State and Local Governments
Therese J. McGuire, Kellogg School of Management, Northwestern University; and Teresa García-Milà, Universitat Pompeu Fabra, Barcelona—Solidarity and Fiscal Decentralization

Discussant: Shama Ghamkar, LBJ School of Public Affairs, University of Texas at Austin

CAPITAL GAINS AND DIVIDEND TAXATION (GEORGIAN ROOM)
Moderator: Alex M. Brill, House Ways and Means Committee
Presenters: Terrence Chorvat, Law School, George Mason University—Perception and Income: The Behavioral Economics of the Realization Doctrine
António Martins, University of Coimbra; and Margaret P. Reed, —The Taxation of Capital Gains from Corporate Stock: A Never-Ending Controversy in Portugal
Tricia Coxwell Snyder and Martin Gritsch, William Paterson University of New Jersey—Stock Dividends vs. Stock Options: Does Tax Policy Matter?

Discussant: James B. Mackie, III, Office of Tax Analysis, U.S. Treasury Department

THE INCIDENCE AND ECONOMIC ACTIVITY EFFECTS OF GAMBLING (WALTON ROOM)
Organizer: John A. Spry, University of St. Thomas
Moderator: David Brunori, Tax Analysts
Presenters: Michael Hicks, Lewis College of Business, Marshall University—A Quasi-experimental Analysis of the Impact of Casino Gambling on Regional Economic Importance
James R. Landers, Indiana Legislative Services Agency—Forecasting Wagering Tax Collections from Riverboat Casinos in Indiana
John Spry, University of St. Thomas—The Determinants of Indiana Lottery Sales

Discussants: Ranjana Madhusudhan, New Jersey Department of Treasury

TAXES AND FDI (SUPERIOR ROOM)
Moderator: Geerten M. M. Michielse, International Monetary Fund
Presenters: Claudio Agostini Alberto Hurtado University, Chile; and Soraphol D. Tulayasathien, Siam Commercial Bank, Thailand—Tax Effects on Investment Location: Evidence from Foreign Direct Investment in U.S. States
Maria Rosaria Alfano, University of Salerno—What Tax Policy for Transition Countries in a Global Framework: An Empirical Analysis on Inward FDI
Albert Wijeweera and Don P. Clark, University of Tennessee—Impacts of Corporate Tax Rates on Foreign Direct Investments in the United States: A Cointegration Approach

Discussants: Harry Grubert, Office of Tax Analysis, U.S. Treasury Department

10:30-10:45 AM Coffee Break
10:45 AM-12:15 PM Concurrent Sessions
FRONTIERS OF PUBLIC FINANCE (VENETIAN ROOM)
Moderator: Dhammika Dharmapala, University of Connecticut
Presenters: Raj Chetty, Harvard University—Consumption Commitments, Risk Preferences, and Optimal Unemployment Insurance
John D. Straub, University of Wisconsin-Madison—Essays on Fundraising and Crowd-Out of Charitable Contributions
LABOR SUPPLY AND TAXATION (GEORGIAN ROOM)
Moderator: Elizabeth Powers, University of Illinois, Urbana-Champaign
Presenters: Damien Echevin, Ministère de l’Économie, des Finances et de l’Industrie, France; and Sophie Buffeteau, École Nationale de la Statistique et de l’Administration Economique —Taxation, Marriage and Labor Supply: Evidence from a Natural Experiment in France
Hyung-Jai Choi, University of Washington —The Effects of the Secondary Earner Deduction on the Labor Supply of Married Women
Discussants: Robert K. Triest, Federal Reserve Bank of Boston
Bruce Meyer, Northwestern University

TAX INCENTIVE FINANCING (WALTON ROOM)
Organizer: Jan Brueckner, University of Illinois, Urbana-Champaign
Moderator: Brent Smith, Western Michigan University
Presenters: Paul F. Byrne, University of Illinois, Urbana-Champaign —Strategic Interaction and the Adoption of Tax Increment Financing
Gonzalo Fernandez, Universidad Nacional de la Plata, Argentina —Tax Increment Financing: Interaction between Two Overlapping Jurisdictions
Diane Gibson, School of Public Affairs, Baruch College, CUNY —Neighborhood Characteristics and the Targeting of Tax Increment Financing in Chicago
Rachel Weber and Saurav Dev Bhatta, College of Urban Planning and Public Affairs, University of Illinois at Chicago; and David Merriman, Loyola University of Chicago —Does Tax Increment Financing Raise Urban Industrial Property Values?
Discussants: John E. Anderson, University of Nebraska Lincoln
Jan Brueckner, University of Illinois, Urbana-Champaign

STATE FISCAL PROJECT (SUPERIOR ROOM)
Organizer: J. Fred Giertz, University of Illinois, Urbana-Champaign; Executive Director, National Tax Association

12:30-2:00 PM Luncheon
DRAKE ROOM
Presentation of the Steven D. Gold Award to William F. Fox

2:15-3:45 PM Concurrent Sessions

PANEL: STATE BUSINESS TAXATION (GEORGIAN ROOM)
Moderator: J. Fred Giertz, University of Illinois, Urbana-Champaign
Panel
Richard Kaluzny, New Jersey Division of Taxation
J. Fred Giertz, University of Illinois, Urbana-Champaign
Douglas L. Lindholm, Council on State Taxation

CORPORATE INCOME TAX ISSUES (VENETIAN ROOM)
Organizer: Matthew Knittel, Office of Tax Analysis, U.S. Treasury Department
Moderator: Laura Kalambokidis, University of Minnesota
Presenters: Michael Cooper and Charles Boynton, Office of Tax Analysis, U.S. Treasury Department —Net Operating Loss Carryback and Carryforward Activity
Matthew Knittel, Office of Tax Analysis, U.S. Treasury Department —Recent Trends in Corporate Income Taxes
James B. Mackie, III, and Craig Johnson, Office of Tax Analysis, U.S. Treasury Department—Efficiency Gains from Corporate Integration
John McClelland, Office of Tax Analysis, U.S. Treasury Department—Corporate Integration: Description of Revenue Estimating Methodology

Discussant: George A. Plesko, Sloan School of Management, MIT

INCOME DISTRIBUTION AND TAXATION (WALTON ROOM)

Moderator: Elizabeth Powers, University of Illinois, Urbana-Champaign

Presenters: Patricia M. Anderson, Dartmouth College; and Bruce D. Meyer, Northwestern University—Unemployment Insurance Tax Burdens and Benefits: Funding Family Leave and Reforming the Payroll Tax
Howard Chernick, Hunter College, City University of New York—The Distribution of Income and the Distribution of Taxes: Which Causes Which?
Mark H. Tuttle, University of South Alabama—Marginal Tax Rates and Income Reporting among the Ultra-Rich: Permanent and Transitory Effects
Roberton C. Williams, III, David Weiner and Ed Harris, Congressional Budget Office—The Changing Composition and Distribution of Income and Effects on Federal Tax Revenues

Discussants: Seth Giertz, Congressional Budget Office
Judy Temple, Northern Illinois University
Thomas S. Neubig, Ernst & Young

LOCAL TAX POLICY (SUPERIOR ROOM)

Moderator: Michael Peddle, Northern Illinois University

Presenters: John E. Anderson, University of Nebraska, Lincoln—Local Development Impact Fees: Economic Analysis and Policy Implications
Eleanor D. Craig, University of Delaware—Land Value Taxes and Wilmington, Delaware: A Case Study
Rex L. Facer, II, Romney Institute of Public Management, Brigham Young University; and Paula E. Yeary, Northern Illinois University—Municipal Annexation: Exploring the Fiscal Impacts
Robert P. Strauss, Heinz School of Management, Carnegie Mellon University—Residential Real Estate Assessment Fairness in Four Urban Counties

Discussants: Woods Bowman, DePaul University
Rebecca Hendrick, University of Illinois at Chicago
Brian A. Cromwell, The Ballentine Barbera Group

10:30-10:45 AM Coffee Break
4:00-5:30 PM Concurrent Sessions

PERSPECTIVES ON DYNAMIC SCORING GEORGIAN ROOM

Organizer: Jane G. Gravelle, Congressional Research Service
Moderator: Gerald Auten, Office of Tax Analysis, U.S. Treasury Department

Presenters: Jane G. Gravelle—Models and Elasticities in Dynamic Revenue Estimating
Robert Dennis, Congressional Budget Office—Dynamic Budget Analysis at CBO
Jay Wortley, Michigan Senate Fiscal Agency—Dynamic Revenue Estimating: State Perspective

Discussant: Robert J. Carroll, Congressional Budget Office

TAX EVASION (WALTON ROOM)
**Moderator:** Brian A. Cromwell, The Ballentine Barbera Group

**Presenters:**
- Elizabeth Chorvat, School of Law, University of Virginia—You Can't Take It With You: Behavioral Finance and Corporate Expatriations
- LeAnn Luna, University of North Carolina, Wilmington—Tax Avoidance Strategies and their Implications
- Haldun Evenk, Boston University—Are Honest Citizens to Blame for Corruption? An Exercise in Political Economy of Tax Evasion

**Discussants:**
- Suzanne Morsfield, University of Arizona
- Richard M. Peck, University of Illinois at Chicago

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**STATE AND LOCAL TAX INCENTIVES FOR BUSINESS (VENETIAN ROOM)**

**Moderator:** Leslie E. Papke, Michigan State University

**Presenters:**
- Donald J. Bruce, John Deskins and Mohammed Mohsin, University of Tennessee, Knoxville—State Tax Policies and Entrepreneurial Activity: A Panel Data Analysis
- George R. Zodrow, Rice University, and Elisabeth Gugl, University of Victoria—Tax Competition and Local Tax Incentives
- Cynthia L. Rogers and W. Robert Reed, University of Oklahoma—The Mismeasurement of State Tax Burdens

**Discussants:**
- Paula Worthington, Northwestern University
- Lisa Shapiro, Gallagher, Callahan and Gartrell

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**PANEL: COMMERCIAL PROPERTY ASSESSMENT IN COOK COUNTY (SUPERIOR ROOM)**

**Organizer:** Richard F. Dye, Lake Forest College

**Moderator:** Dick Netzer, Wagner School, New York University

**Panelists**
- Richard F. Dye, Lake Forest College
- Charlotte Crane, School of Law, Northwestern University
- Richard Almy, Almy, Gloudemans, Jacobs & Denne

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**5:30 - 6:30 PM RECEPTION**

**GOLD COAST ROOM**

**RECEPTION IN HONOR OF WILLIAM F. FOX**

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**SATURDAY, NOVEMBER 15**

**9:00- 10:30**

**Concurrent Sessions**

**THE CYCLE OF INTERNATIONAL TAX POLICY:**

**RULE FORMATION AND TAXPAYER CIRCUMVENTION (GEORGIAN ROOM)**

**Organizer:** Laura Clauser and William Randolph, Office of Tax Analysis, U.S. Treasury Department

**Moderator:** Emil M. Sunley, International Monetary Fund

**Presenters:**
- Laura Clauser, Office of Tax Analysis, U.S. Treasury Department—Changes in Transfer Pricing Rules: Did They Foster Compliance or Encourage Game Playing?
- C. Fritz Foley and James R. Hines, Jr., Business School, University of Michigan; and Mihir A. Desai, Harvard University—International Joint Ventures and the Boundaries of the Firm
- Joann Martens Weiner, Facultés Universitaires Saint-Louis, Brussels; and Marcel Gérard, Catholic University of Mons, Belgium—Cross-Border Loss Offset and Formulary Apportionment: A Contribution to the European Debate on the Taxation of Multinationals
Harry Grubert, Office of Tax Analysis, U.S. Treasury Department—Taking Credit: Which Foreign Taxes Should be Credited against U.S. Income Tax Liabilities?

**Discussants:**
Rosanne Altshuler, Rutgers University

**FORECASTING GOVERNMENT FISCAL SITUATIONS** *(VENETIAN ROOM)*

**Moderator:**
TBA

**Presenters:**
Paul L. Menchik, Michigan State University—Consumption Patterns, Demographic Change, and Sales Tax Revenue: Is Yet Another Fiscal Shock on the Horizon?
James Cilke, Julie-Anne M. Cronin, Janet Holtzblatt, Gillian Hunter, Janet McCubbin and James R. Nunn—Treasury's New Panel Model for Tax Analysis
Javier J. Pérez García, Fundación Centro de Estudios Andalucés, Seville—Forecasting the General Government Deficit in the Euro Area: The Role of Leading Fiscal Indicators

**Discussants:**
Roberton C. Williams, Jr., Congressional Budget Office
Teresa García-Milà, Universitat Pompeu Fabra, Barcelona

**STATE AND LOCAL FISCAL STABILITY** *(WALTON ROOM)*

**Moderator:**
Richard F. Dye, Lake Forest College

**Presenters:**
Donald Marples, U.S. General Accounting Office—State Budget Deficits
Andrew Reschesky, LaFollette School of Public Affairs, University of Wisconsin-Madison—The Impact of State Government Fiscal Crises on Local Governments and Schools
Douglas P. Woodward and Donald L. Schunk, Moore School of Business, University of South Carolina—Spending Rules: A Solution to Recurring State Budget Crises?

**Discussant:**
Donald J. Bruce, University of Tennessee, Knoxville

**10:30-10:45 AM Coffee Break**

**10:45 AM-12:15 pM Concurrent Sessions**

**EFFECTS OF MOBILITY AND CROSS-BORDER SALES ON TAXATION AND GOVERNMENT SERVICES** *(GEORGIAN ROOM)*

**Organizer:**
Mehmet S. Tosun, West Virginia University

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

**Presenters:**
Karen S. Conway, University of New Hampshire; and Jonathan C. Rork, Vassar College—State “Death” Taxes and Elderly Migration - The Chicken or the Egg?
Jeffrey S. Zax and Valeriy D. Gauzhshtein, Center for Economic Analysis, University of Colorado at Boulder—Do Households Vote With Their Feet?
Mehmet S. Tosun, West Virginia University—Cross-Border Effects of Alcohol Sales and Intrastate Spatial Tax Incidence

**Discussant:**
Gary Wagner, Duquesne University

**EDUCATIONAL FINANCE** *(VENETIAN ROOM)*

**Moderator:**
Ronald C. Fisher, Michigan State University

**Presenters:**
Nora Gordon, University of California, San Diego—Following Federal Education Dollars to Their Local Destinations: Effects of Title I Revenue on Local Public Goods and Tax Relief
Caroline Hoxby, Harvard University—Robin Hood and His Not-So-Merry Plan: Capitalization and the Self-Destruction of Texas’ School Finance Equalization Plan
Sarah Reber, Harvard University—The Effects of Court-Ordered School Desegregation on School District Finances
Dennis Zimmerman and Beth Pinkston, Congressional Budget Office—Tax Credit Bonds: Are There Advantages to This New Financial Instrument that Compensate for Introducing Additional Complexity?
Discussant: Ronald C. Fisher, Michigan State University
Robert Lemke, Lake Forest College

BEHAVIORAL PUBLIC FINANCE (WALTON ROOM)

Organizer: Joel Slemrod, Business School, University of Michigan
Moderator: David Weisbach, Law School, University of Chicago
Presenters:
Edward J. McCaffery, School of Law, University of Southern California; and Jon Baron, University of Pennsylvania—Thinking about Tax
Brigitte Madrian, The Wharton School, University of Pennsylvania; James Choi and David Laibson, Harvard University; and Andrew Metrick, The Wharton School—For Better or For Worse: Default Effects and 401(k) Savings Behavior
Jeffrey B. Liebman and Richard J. Zeckhauser, John F. Kennedy School of Government, Harvard University—Schmeduling: Clumsy Responses to Taxes and Prices
Discussant: Joel Weisbach, Law School, University of Chicago

PROGRAM COMMITTEE
David Merriman, Loyola University of Chicago, Chair
Peter Brady, Office of Tax Analysis, U.S. Treasury Department
Jan Brueckner, University of Illinois, Urbana-Champaign
Laura Clauser, U.S. Treasury Department
Robert J. Cline, Ernst & Young LLP
Mihir A. Desai, Harvard University
Dhammika Dharmapala, University of Connecticut
Richard F. Dye, Lake Forest College
J. Fred Gertz, University of Illinois, Urbana-Champaign
Jane G. Gravelle, Congressional Research Service
Janet Holtzblatt, U.S. Treasury Department
Yi Lin Hou, University of Georgia
Matthew Knittel, U.S. Treasury Department
Lan Liang, University of Illinois at Chicago
Therese J. McGuire, Northwestern University
Birger Nerré, University of Hamburg
Elizabeth Powers, University of Illinois Urbana-Champaign
William Randolph, U.S. Treasury Department
Mark Skidmore, University of Wisconsin-Whitewater
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Mehmet S. Tosun, West Virginia University
Paul A. Wilson, Minnesota House of Representatives

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