

# **FEDERATION OF TAX ADMINISTRATORS**

**2004  
REVENUE ESTIMATION AND  
TAX RESEARCH CONFERENCE**



**September 19 – September 22, 2004  
Burlington, Vermont**



## **Saturday, September 18**

1:00 p.m. – 5:00 p.m.     **Research Roundtable** (*Lake Champlain Salon*)  
[Government only]

## **Sunday, September 19**

9:00 a.m. – Noon     **Research Roundtable** (*Lake Champlain Salon*)  
[Government only]

4:00 p.m. – 7:00 p.m.     **Registration** (*Mezzanine*)

5:30 p.m. – 8:00 p.m.     **Opening Reception** (*Mezzanine*)

## **Monday, September 20**

7:30 a.m.     Registration

8:30 a.m. – Noon     **GENERAL SESSION** (*Adirondack ABC*)

*Presiding:* Dick Gebhart, Minnesota  
Department of Revenue and Section Chair

### **Welcome**

Tom Pelham, Commissioner of Taxes, Vermont  
Department of Taxes

### **IRS Tax Gap Analysis and Compliance Research**

Alan Plumley, IRS

### **Fiscal Outlook for the States**

Donald Boyd, Rockefeller Institute of  
Government

### **Macroeconomic Outlook**

Cynthia Latta, Global Insights

### **Regional Economic Outlook**

Mark Zandi, Economy.com

Noon – 1:30 p.m.

**Lunch** (*Green Mountain AB*)  
*Speaker:* Governor James H. Douglas

1:30 p.m. – 3:15 p.m.

**CONCURRENT BREAKOUT SESSIONS**

**SESSION 1** (*Adirondack BC*)  
**OUTLOOK FOR SELECTED ECONOMIC SECTORS**  
*Moderator:* Dick Gebhart

**Retail Outlook**

Michael Niemira, International Council of Shopping Centers

**Housing Outlook**

Frank Nothaft, Freddie Mac

**Automobile Outlook**

David Teolis, General Motors

**SESSION 2** (*Adirondack A*)  
**MANAGING A RESEARCH SECTION**  
*Moderator:* Christian Weiss

**Legislative Tracking and Fiscal Note  
Development at the Louisiana Department  
of Revenue**

Linda Denny, Louisiana Department of Revenue

**The Indiana Enterprise Zone Fiscal Impact  
Project: Generating An Economic Census  
of Indiana EZs with GIS Technology and  
ES-202 Return Data**

Jim Landers, Indiana Legislative Services

**Learning from Arizona's Re-engineering  
Experience**

Elaine Smith, Arizona Department of Revenue

**Measuring Revenue Productivity of  
Auditors and Agents**

Gene Schubert, Wisconsin Department of Revenue

3:15 p.m. – 3:30 p.m. **Break**

3:30 p.m. – 5:30 p.m. **REGIONAL BREAKOUT SESSIONS**

Northeastern Region – (*Adirondack D*)  
Southeastern Region – (*Adirondack BC*)  
Midwestern Region – (*Adirondack A*)  
Western Region – (*Green Mountain A*)

## **Tuesday, September 21**

8:30 a.m. – 10:15 a.m. **CONCURRENT BREAKOUT SESSIONS**

**SESSION 1** (*Adirondack BC*)

**FORECASTERS FORUM**

*Moderator:* Richard Kaluzny

***Panel:***

Quiang Xu, New York State Division of the  
Budget

Brian Lewis, Ontario Department of Finance

Michael Lipsman, Iowa Department of  
Revenue

**SESSION 2** (*Adirondack D*)

**TAX AMNESTY PROGRAMS**

*Moderator:* Art Friedson

***Panel:***

Al Aumick and Matt Gokey, New York State  
Department of Taxation & Finance

Phil Spilberg, California Franchise Tax  
Board

Holger Ciupalo, Florida Department of  
Revenue

Michael Allen, Maine Revenue Services

Michael Kaufmann, Oklahoma Tax  
Commission

10:15 a.m. – 10:30 a.m. **Break**

10:30 a.m. – 12:15 p.m. **CONCURRENT BREAKOUT SESSIONS**

**SESSION 1** (Adirondack BC)  
**APPORTIONMENT OF CORPORATE INCOME TAXES**  
*Moderator:* Georganna Meyers

***Panel:***

Kelly Edmiston, Federal Reserve Bank of  
Kansas City

Dr. Sanjay Gupta, Arizona State University

Howard Merkowitz, Massachusetts  
Department of Revenue

Michael Kennedy, Oregon Department of  
Administrative Services

C. Daniel Hassell, Pennsylvania Department  
of Revenue

**SESSION 2** (Adirondack D)  
**INCENTIVE ACCOUNTABILITY**  
*Moderator:* Mary Welsh

***Panel:***

Karl Knapp, North Carolina Department of  
Revenue

Fred Church, Ohio Department of Taxation

Michael Allen, Maine Revenue Services

Mary Welsh, Washington  
Department of Revenue

Greg LeRoy, Good Jobs First

12:15 p.m. – 2:15 p.m. **Lunch** (*on your own*)

2:15 p.m. – 4:00 p.m.

**CONCURRENT BREAKOUT SESSIONS**

**SESSION 1** *(Adirondack BC)*

**TAX INCIDENCE STUDIES**

*Moderator:* Dick Gebhart

**Measuring Corporate Tax Burden**

Natalie Davila, Illinois Department of Revenue

**Using Income Tax Credits to Offset Sales Tax Regressivity**

Tom Clifford, New Mexico Taxation & Revenue Department, and  
Tony Popp, New Mexico State University

**Wisconsin Tax Incidence Study: An Overview of Methodology**

Rebecca Boldt, Wisconsin Department of Revenue

**Using Census Data In Tax Analysis**

Rod Hoheisel, Minnesota Department of Revenue

**SESSION 2** *(Adirondack D)*

**GAMBLING REVENUES AND OTHER NONTAX SOURCES**

*Moderator:* Ranjana Madhusudham

**Revenues from Slot Machines Law**

Ryan Bishop, Maryland Ways & Means Committee

**Estimating Revenues from Special Events**

John Heleman, Texas Comptroller of Public Accounts

Discussion – Other States' Experiences

6:00 p.m. – 9:30 p.m.

**Cruise and Banquet**

## Wednesday, September 22

9:00 a.m. – Noon

### **GENERAL SESSION** (*Adirondack AB*)

*Presiding:* Dick Gebhart, Minnesota  
Department of Revenue and Section Chair

#### **Tax Protestors**

David Boughtwood, New York State  
Department of Taxation & Finance

#### **Dynamic Scoring of Tax Proposals**

Greg Harkenrider, Kentucky Office of State  
Budget Director

#### **Use of IRC Section 482 to Combat Abusive State Corporate Tax Shelters**

Eric Cook, Chainbridge Software

#### **Update On Research Roundtable Activities**

Michael Allen, Maine Revenue Services and  
Research Roundtable Chair

#### **Adjourn**

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