

FEDERATION OF TAX ADMINISTRATORS

2005 REVENUE ESTIMATION AND TAX RESEARCH CONFERENCE



October 9 – October 12, 2005
Oklahoma City, Oklahoma

Saturday, October 8

1:00 p.m. – 5:00 p.m. **Research Roundtable** (*government/executive branch only*)
(*Green Country Room*)

Sunday, October 9

9:00 a.m. – 12 Noon **Research Roundtable** (*government/executive branch only*)
(*Green Country Room*)

12 Noon – 7:00 p.m. **Registration** (*2nd Floor foyer*)

6:30 p.m. – 8:30 p.m. **Reception** (*Kiamichi*)

Monday, October 10

7:30 a.m. Registration (*2nd Floor foyer*)

7:30 a.m. Continental Breakfast (*Plaza Ballroom*)

8:30 a.m. – 12 Noon **GENERAL SESSION** (*Plaza Ballroom*)

Presiding: Mary Walsh, Washington Department of Revenue
and Section Chair

Welcome

Thomas E. Kemp, Jr., Chairman, Oklahoma Tax Commission

Federal Revenue Trends – April Surprise

Joel Platt, U.S. Treasury

Modeling Capital Gains Forecast

Larry Ozanne, Congressional Budget Office

Federal Tax Reform Efforts

Tom Neubig, Ernst & Young, LLP

Colorado TABOR Initiative

Phyllis Resnick, Research Director,
New West Economics

12 noon – 1:45 p.m. **Luncheon** (*20th Century*)

The U.S. Economic Outlook

Speaker: Mark Zandi, Economy.com

1:45 p.m. – 3:30 p.m.

Concurrent Sessions

Session I Sectorial Outlook (*Plaza North*)

Moderator: Michael Kaufmann, Oklahoma Tax Commission

Outlook for the Automotive Industry

Van Jolissaint, Daimler-Chrysler

Outlook for Housing Sector

Mark Zandi, Economy.com

Outlook for Retail Sector

Michael Niemara, International Council of Shopping Centers

Energy/Oil Outlook

Tony Say, Clearwater Enterprise, LLC

Session II: Tax Gap and Compliance Research (*Plaza South*)

Moderator: Mary Walsh, Washington Department of Revenue

**New York State Personal Income Tax Compliance
Baseline Study**

Dan Bolognino,

New York State Department of Taxation & Revenue

Matching with Licensing Records

Michael Sobul, Ohio Department of Taxation

3:30 p.m. – 3:45 p.m.

Break

3:45 p.m. – 5:30 p.m.

Regional Breakout Sessions

Northeastern Region – (*Frontier*)

Southeastern Region – (*Red Carpet*)

Midwestern Region – (*Plaza South*)

Western Region – (*Plaza North*)

Tuesday, October 11

7:30 a.m.

Continental Breakfast (*Plaza Ballroom*)

8:30 a.m. – 10:15 a.m.

Concurrent Sessions

Session I: Silk Purses from Sows Ears:

Estimating the Impact of Little Taxes (*Plaza North*)

Moderator: Tom Williams, Utah State Tax Commission

Panel:

- Greg Harkenrider, Kentucky Office for Policy Research

- Natalie Davila, Illinois Department of Revenue,
Title: Revenue Impact of Tax Increases on Alcopops

- Andrea Wilco, Utah Legislative Fiscal Analyst

- Brian Jacobik, Florida Department of Revenue
Title: Making Estimates with Limited Information:
A Case Study in Visual Least Squares Estimation

Session II Telecommunications Taxes (*Plaza South*)

Moderator: Christian Weiss, Florida Department of Revenue

Changes in the Telecommunications Industry

Joe Fitz, California Board of Equalization

**Taxing Telecommunications Service Inputs:
Policy & Fiscal Implications**

Michael Lipsman, Iowa Department of Revenue

Taxing Telecommunications: Industry Response

Deborah Bierbaum, AT&T

10:15 a.m. – 10:30 a.m. **Break**

10:30 a.m. – 12:15 a.m. **Concurrent Sessions**

Session I: Forecasters Forum (*Plaza North*)

Moderator: Natalie Davilla, Illinois Department of Revenue

**Budget Implications of Growth in Population and
Employment in DC**

Farhad Niami, District of Columbia Office of Revenue Analysis

Say Good Bye to April Surprises

Michael Kennedy, Oregon Office of Economic Analysis

**Using E-Filed Returns to Identify Source of Change in Income
and Tax Liability**

Michael Lipsman, Iowa Department of Revenue

Rising Gasoline Prices and Sales Tax collections

Bill Casey and Jim Stevens, New York Department of Taxation
and Finance

Session II: State Tax Reform (*Plaza South*)

Moderator: Reece Womack, Oklahoma Tax Commission

Ohio Tax Reform Commission

Fred Church, Ohio Department of Taxation and
Robert Cline, Ernst & Young, LLP

Tax Reform in Kentucky

Greg Harkenrider, Office for Policy Research

Tax Reform in Oklahoma

James Wilbanks, Oklahoma Treasury's Office

Session III: Issues in Property Taxes (*Red Carpet*)
Moderator: Michael Allen, Maine Revenue Services

Florida Experience with Property Tax Caps
Christian Weiss, Florida Department of Revenue

Analyzing Local Residential Tax Burdens
Michael Allen, Main Revenue Services and
Benjamin Uy, Bearing Point

Vermont's Circuit Breaker Program
Susan Mesner, Vermont Department of Taxes

12:15 p.m. – 2:00 p.m. **Lunch** (*on your own*)

2:00 p.m. – 3:45 p.m. **Concurrent Sessions**

Session I: Corporate Tax Issues (*Plaza North*)
Moderator: Susan Mesner, Vermont Department of Texas

**Revenue Impact of Combined Reporting on the Corporate Net
Income Tax**
Shane Sanders, Pennsylvania Department of Revenue

Federal Legislation Affecting Corporate Income Taxes
Elliott Dubin, Multistate Tax Commission

**Kicking the Apportionment Formula: Recent Changes to
Oregon's Corporate Tax, and Some Unintended Consequences**
Jonathan Hart, Oregon Department of Revenue

Session II: E-Commerce and the Streamlined Sales Tax Project
(*Plaza South*)
Moderator: Reid Linn, Tennessee Department of Revenue

Washington Sourcing Study
Don Gutmann, Washington Department of Revenue

Estimating Tax Revenue Losses from Remote Sales
Martha Jones, California Research Bureau

Analyzing E-Commerce and Its Revenue Impact
Joe Fitz, California Board of Equalization

4:00 p.m. – 5:00 p.m. Senior Delegate Meeting

6:30 p.m. – 9:00 p.m. Evening Banquet

Wednesday, October 12

7:30 a.m. Continental Breakfast (*Plaza Ballroom*)

8:30 a.m. – 11:00 a.m. **GENERAL SESSION** (*Plaza Ballroom*)

Presiding: Mary Welsh, Washington Department of Revenue

Impact of the Federal Alternative Minimum Tax on New Yorkers

Karen Schlain, New York City Department of Finance

Survey of State Research

Karl Knapp, North Carolina Department of Revenue

A Cross-Sectional Multivariate Analysis of Florida's Revenue Estimating Conference Estimates

Brian Jacobik, Florida Department of Revenue

Update on the Research Roundtable Activities

Michael Sobul, Ohio Department of Taxes

Invitation of Portland

Representative from Oregon

Adjourn

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