NTC

National Taxpayers Conference
State Tax Network
www.statetaxes.net

2010 National Taxpayers Conference Annual Meeting

One Washington Circle Hotel, Washington, D.C.
September 26-29, 2010

AGENDA

Sunday, September 26

6:00 pm to 7:30 pm	**Hospitality Welcome** Join your fellow attendees for wine and cheese!	Check sign in hotel lobby
7:30 pm to 10:00 pm	**Evening Tour of D.C. Monuments and Sights** Gather in the lobby for the tour by bus!	Meet in hotel lobby

Monday, September 27

7:30 am to 8:30 am	Breakfast	Meridian
8:30 am to 8:45 am	**Welcome & Introductory Remarks** Randy Nelson, President, National Taxpayers Conference	Meridian
8:45 am to 10:00 am	**Reports by NTC Member Organizations** (NTC members only please!)	Meridian
10:00 am to 10:15 am	Break	
10:15 am to 12:00 pm	**Reports by NTC Member Organizations** (NTC members only please!)	Meridian
12:00 pm to 12:15 pm	Break	

12:15 pm to 1:30 pm — LUNCH EVENT — Lounge

David Brunori
TAX ANALYSTS

David Brunori, who writes the column 'The Politics of State Taxation,' for *State Tax Notes*, will share his thoughts on current trends and developments in state tax matters. Brunori is also a research professor of public policy at George Washington University and the author of several books and articles on state taxation. Before joining Tax Analysts, Brunori was an appellate trial attorney with the Tax Division of the U.S. Justice Department and practiced with a Washington law firm.

1:30 pm to 2:45 pm — PANEL — Meridian

State Pensions: Findings, Trends, and Solutions
A flurry of new research into what's behind state pension problems has begun to inform the debate on what to do with these major aspects of state fiscal policy. Experts who have authored these studies will share their insights and analysis.

Andrew Biggs, AMERICAN ENTERPRISE INSTITUTE
Joshua Barro, MANHATTAN INSTITUTE FOR PUBLIC POLICY
Kil Huh, PEW CENTER ON THE STATES

Moderator: Bill Ahern, TAX FOUNDATION

2:45 pm to 3:00 pm — Break

3:00 pm to 5:00 pm — PANEL — Meridian

State Budgets and Fiscal Issues:
Trials and Tribulations of the Recession
Legislators have faced record shortfalls between projected revenues and planned spending, leading to struggles about reprioritizing services and different types of tax increases. Fiscal 2011 may even be a repeat of 2002, the last time states spent less than they had the year before, as infusions of federal money taper off. Experts will share perspectives and facilitate discussion about what states are doing and what they could be doing.

Luke Martel, NATIONAL CONFERENCE OF STATE LEGISLATURES
Brian Sigritz, NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS
Bob Williams, STATE BUDGET SOLUTIONS
Jonathan Williams, AMERICAN LEGISLATIVE EXCHANGE COUNCIL

Moderator: Joseph Henchman, TAX FOUNDATION

5:00 pm to 5:40 pm — Break

Monday, September 27
(continued)

6:00 pm to 9:00 pm	**NTC Dinner** **Off site at the Mansion at O Street, 2020 O Street, NW**	Meet in hotel lobby at **5:40pm**

Tuesday, September 28

7:30 am to 8:30 am — Breakfast — Meridian

8:30 am to 9:45 am — PANEL — Meridian

Tax Foundation Data & Research Efforts

Since 1937, the Tax Foundation has produced principled research and analysis of tax issues and the size of the tax burden at all levels of government. Economists and experts from the Tax Foundation will describe findings from *Tax Freedom Day* by state, the *State-Local Tax Burdens* report, and the *State Business Tax Climate Index*, and discuss trends and research on key state tax issues.

Dr. Gerald Prante, TAX FOUNDATION
Mark Robyn, TAX FOUNDATION
Dr. Kail Padgitt, TAX FOUNDATION

Moderator: Stephen Moret, SECRETARY OF LOUISIANA ECONOMIC DEVELOPMENT

9:45 am to 10:00 am — Break

10:00 am to 12:00 pm — PANEL — Meridian

Budget & Accounting Transparency: Steps Toward a More Complete Definition and Effective Implementation

Transparent budgets enable taxpayers to understand how spending, tax assessment and collection, and compliance work. Experts will discuss the current state of transparency, what states are doing, and what states can do, including presentations on the use of non-general funds, tax expenditures, public accessibility, and standardized budget information across states.

Michael Barnhart, SUNSHINE REVIEW
Prof. Richard Dye, UNIVERSITY OF ILLINOIS INSTITUTE OF GOVERNMENT AND PUBLIC AFFAIRS
Prof. John Mikesell, UNIVERSITY OF INDIANA
Christopher Pece, U.S. CENSUS BUREAU

Moderator: Dr. Matthew Mitchell, MERCATUS CENTER AT GEORGE MASON UNIVERSITY

Tuesday, September 28
(continued)

12:00 pm to 1:30 pm	LUNCH EVENT **Joe Crosby** COUNCIL ON STATE TAXATION The Council On State Taxation (COST) is the premier state tax organization representing taxpayers. COST is a nonprofit trade association consisting of over 600 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.	Lounge
1:30 pm to 6:00 pm	Free Time: Enjoy Washington!	
6:00 pm to 8:00 pm	**Reception** Chat with fellow NTC members and representatives from Washington's public policy community!	Lounge

Wednesday, September 29

7:30 am to 8:30 am	Breakfast	Meridian
8:30 am to 10:00 am	PANEL **In the News Tax Issues** Experts will discuss recent developments in excise taxes, Internet taxes, and other topics. **Charlie Kearns**, SUTHERLAND ASBILL & BRENNAN LLP **Stacey Sprinkle**, VERIZON	Meridian
10:00 am to 10:15 am	Break	
10:15 am to 12:00 pm	NTC BUSINESS MEETING (NTC Members only please!)	Meridian
12:00 pm to 1:30 pm	CLOSING LUNCH EVENT **Rep. Scott Garrett (R-NJ)** Congressman Garrett is currently in his fourth term in the U.S. House of Representatives, and sits on the House Budget Committee and House Financial Services Committee. A lifelong resident of New Jersey, Rep. Garrett previously served in the New Jersey General Assembly from 1990 to 2002. Garrett has a Bachelors of Arts degree from Montclair State University and a J.D. from Rutgers School of Law-Camden. Introduction: Scott Hodge, TAX FOUNDATION	Lounge

2010 NTC Annual Meeting Speakers

Bill Ahern
TAX FOUNDATION

Bill Ahern is the Tax Foundation's Director of Policy and Communications. He has been the communications director and publications editor since 1988. He has also worked at Citizens for a Sound Economy and American Council of Life Insurance. His extensive knowledge of tax policy and economics makes him an invaluable resource to local and national journalists. Mr. Ahern is a graduate of the University of Rochester.

Andrew Biggs
AMERICAN ENTERPRISE INSTITUTE (AEI)

Andrew G. Biggs is a resident scholar at the American Enterprise Institute. From 2008 to 2009 he served as principal deputy commissioner of the Social Security Administration and as secretary of the Social Security Board of Trustees, where he oversaw SSA's policy research efforts and led the agency's participation in the Social Security Trustees working group. He has a Ph.D. in government from the London School of Economics.

Michael Barnhart
SUNSHINE REVIEW

Michael Barnhart is President of Sunshine Review, a non-profit promoting state and local government transparency. Barnhart joined Sunshine Review in 2009, bringing nearly three decades of political and public affairs experience to the position. Prior to joining Sunshine Review, Barnhart served as a Managing Director with Public Strategies, a national public affairs firm; a Communications Director for a Fortune 100 telecommunications firm; a congressional Chief of Staff; and, a congressional Campaign Manager. Barnhart holds a Ph.D. in political science. He is a resident of Alexandria, Va., and a native of Detroit, Michigan.

Josh Barro
MANHATTAN INSTITUTE FOR POLICY RESEARCH

Josh Barro is the Walter B. Wriston fellow at the Manhattan Institute focusing on state and local fiscal policy. He is the co-author of the Empire Center for New York State Policy's 'Blueprint for a Better Budget.' He writes weekly on fiscal issues for RealClearMarkets.com and has also written for publications including the *New York Post, Investor's Business Daily*, the *Washington Examiner, City Journal*, and Forbes.com. His commentary has been featured on CNN, Fox News Channel, CNBC, the Fox Business Network, and Bloomberg Television.

2010 NTC Annual Meeting Speakers
(continued)

David Brunori
TAX ANALYSTS

David Brunori writes The Politics of State Taxation, a column for *State Tax Notes*. He is a research professor of public policy at George Washington University, where he also teaches state and local tax law. He is the author of several books and articles on state taxation. Before joining Tax Analysts, Brunori was an appellate trial attorney with the Tax Division of the U.S. Justice Department and practiced with a Washington law firm.

Joe Crosby
COUNCIL ON STATE TAXATION

Joseph R. Crosby is COO and Senior Director, Policy of the Council On State Taxation (COST). Joe is responsible for all aspects of COST's advocacy. He regularly testifies before state legislatures and other state and national policymaking bodies, such as the Federal Advisory Commission on Electronic Commerce. Joe also frequently speaks to trade and industry groups on tax policy matters. He is often quoted as a state and local tax policy expert in publications such as the *Wall Street Journal*, the *New York Times*, the *Financial Times*, and the *Washington Post*.

Prof. Richard Dye
UNIVERSITY OF ILLINOIS INSTITUTE OF GOVERNMENT AND PUBLIC AFFAIRS

Richard Dye has been on the IGPA faculty since 1990. His research and public service activities have focused on state and local government finance as it relates to economic development. Professor Dye received an A.B. from Kenyon College and a M.B.A. and a Ph.D. in economics from the University of Michigan. His dissertation was judged by the National Tax Association to be 'The Outstanding Doctoral Dissertation in Government Finance and Taxation' in 1977.

Rep. Scott Garrett
U.S. HOUSE OF REPRESENTATIVES

Congressman Garrett is currently in his fourth term in the U.S. House of Representatives, and sits on the House Budget Committee and House Financial Services Committee. A lifelong resident of New Jersey, Rep. Garrett previously served in the New Jersey General Assembly from 1990 to 2002. Garrett has a Bachelors of Arts degree from Montclair State University and a J.D. from Rutgers School of Law-Camden.

2010 NTC Annual Meeting Speakers
(continued)

Joseph Henchman
TAX FOUNDATION

Joe Henchman is an attorney and policy analyst who supervises the Tax Foundation's state policy and legal programs. His analysis of state fiscal trends, constitutional issues, and tax law developments has been featured in numerous media outlets, in court decisions, and in testimony at the federal and state levels. He earned his bachelor's degree in political science with a minor in public policy at the University of California, Berkeley, specializing in political transitions, and a law degree from George Washington University. He is admitted to practice law in the state of Maryland and the District of Columbia.

Scott Hodge
TAX FOUNDATION

Scott A. Hodge is president of the Tax Foundation in Washington, D.C., and is recognized as one of Washington's innovative thinkers on tax policy, the federal budget and government spending. Over the past 20 years Scott has been a leader in many successful efforts to change public policy. He has been the creative force behind programs that are changing the terms of the tax debate at the federal and state level. Scott has written and edited three books on the federal budget and streamlining the government and has authored over 100 studies on tax policy and government spending. He has also authored dozens of editorials and opinion pieces.

Before joining the Tax Foundation, Scott was Director of Tax and Budget Policy at Citizens for a Sound Economy. He also spent ten years at The Heritage Foundation, including eight years as Heritage's Grover Hermann Fellow in Federal Budgetary Affairs. Scott began his career in Chicago where he helped found the Heartland Institute in 1984. He holds a degree in political economy from the University of Illinois at Chicago.

Kil Huh
PEW CENTER ON THE STATES

Kil Huh manages the PCS Research and Information staff and agenda. He oversees project teams of researchers, policy analysts and consultants to conceptualize, design, and implement research and analysis across 50 states that inform state policy-focused efforts on a wide range of issues. He holds a bachelor of science in urban regional studies from Cornell University, a master's degree in urban planning from New York University and both a master's degree in philosophy and a doctorate of philosophy in urban planning from Columbia University.

2010 NTC Annual Meeting Speakers
(continued)

Charlie Kearns
SUTHERLAND ASBILL & BRENNAN LLP

Charlie Kearns, a member of Sutherland's Tax Practice Group, focuses his practice on state and local tax planning, policy and controversy including income, transactional, property and payroll taxes. Charlie also represents Fortune 500 companies on unclaimed property compliance including designing unclaimed property procedures with respect to gift card programs and analyzing the effect of the business-to-business exemption on unclaimed property liability. From 2004 to 2005, Charlie was a Graduate Fellow at the Council On State Taxation (COST) in Washington, D.C.

Luke Martel
NATIONAL CONFERENCE OF STATE LEGISLATURES (NCSL)

Luke Martel is a Policy Associate in the Fiscal Affairs Program at the National Conference of State Legislatures in Denver, Colorado. He has been with NCSL since 2007, and his present work focuses on state budget and tax policy as well as state economic development initiatives. He provides information to legislators, legislative staff, and members of the media, and testifies before legislative committees. Prior to joining NCSL, Luke served as a legislative aide in the Texas House of Representatives. He received his bachelor's degree in political science from Southwestern University and his law degree from Texas Wesleyan University. He is licensed to practice law in Colorado.

Prof. John Mikesell
UNIVERSITY OF INDIANA

John Mikesell is a professor of public and environmental affairs and director of the Master of Public Affairs Program in the School of Public and Environmental Affairs. Mikesell's research interests are in sales and use taxation, property taxation and state and local government finance. Mikesell is the recipient of the Waldavsky Award for Lifetime Scholarly Achievement in Public Budgeting and Finance, awarded by the Association for Budgeting and Financial Management. Mikesell was also a World Bank consultant on government finances of countries of the former Soviet Union.

Dr. Matthew Mitchell
MERCATUS CENTER AT GEORGE MASON UNIVERSITY

Matthew Mitchell is a research fellow with the State and Local Policy Project. His research focuses on spending and budget issues, particularly the ways in which government policy is developed and how it impacts various measures of well-being. Mitchell received his Ph.D. in Economics from George Mason University and a B.A. in political science and B.S. in economics from Arizona State University.

2010 NTC Annual Meeting Speakers
(continued)

Secretary Stephen Moret
SECRETARY OF LOUISIANA ECONOMIC DEVELOPMENT

Stephen Moret was appointed secretary of Louisiana Economic Development by Gov. Bobby Jindal in January 2008. As the leader of Gov. Jindal’s economic development team, Moret is focused on transforming LED into one of the top state economic development agencies in the country.

Moret’s vision is for LED to become a fast, creative and highly responsive partner for corporate executives and site selection consultants; a champion for small business and other existing Louisiana employers; and the architect of Louisiana’s economic renaissance. Some of LED's top wins under Moret’s leadership include landing Louisiana’s fifth Fortune 1000 headquarters, attracting EA’s first North American test center and recruiting the first nuclear module manufacturing facility in the U.S., as well as establishing LED’s highly acclaimed new workforce development initiative, Louisiana FastStart.

Dr. Kail Padgitt
TAX FOUNDATION

Kail Padgitt is a staff economist for the Tax Foundation. He primarily works with the Center for State Fiscal Policy on the *State Business Tax Climate Index* as well as developing other measures for the economic incidence of particular taxes. Kail holds a Ph.D and Master’s degree in economics from George Mason University concentrating on the areas of Public Economics, Industrial Organization and Experimental Economics. Kail has taught Public Choice and International Economics at George Mason University.

Christopher Pece
U.S. CENSUS BUREAU

Christopher Pece is the Assistant Division Chief for Recurring Programs in the U.S. Census Bureau’s Governments Division. Pece began his career with the Census Bureau in 1998 as an analyst on the Monthly Retail Trade Survey where he played a significant role in the development and implementation of the of the Quarterly Retail E - Commerce Report. In 2002 he became a manager over the Advanced Monthly Retail Trade Survey (MARTS) and the Manufacturing, Trade, Inventory, and Sales report (MTIS). He joined the Governments Division in 2005 as chief if the State Government Finance Survey, the State Government Tax Collections (STC) survey, and the Quarterly Summary of State and Local Government Tax Revenues (Q - Tax). He holds a B.S. in economics from St. John’s University and an MA in Philosophy from Bowling Green State University.

2010 NTC Annual Meeting Speakers
(continued)

Dr. Gerald Prante
TAX FOUNDATION

Gerald Prante is a senior economist at the Tax Foundation. He has done work on both federal and state issues with a special emphasis in data analysis, including microsimulation models and local geographic data. His work has been featured in the *New York Times*, *Atlantic Monthly*, the *Economist*, *Wall Street Journal, Washington Post*, *USA Today*, and the *New York Post*. Gerald holds a Ph.D. in economics from George Mason University with specializations in public finance and industrial organization. He teaches economics at Marymount University in Arlington, Virginia.

Mark Robyn
TAX FOUNDATION

Mark Robyn is Staff Economist at the Tax Foundation. He conducts research on a variety of federal and state tax policy issues. Mark holds a B.S. in applied mathematics from Geneva College.

Brian Sigritz
NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS (NASBO)

Brian Sigritz is the Director of State Fiscal Studies for the National Association of State Budget Officers (NASBO) in Washington, D.C. Within NASBO, his responsibilities include tracking and analyzing economic, tax and revenue trends, as well as handling NASBO activities related to performance measures and management, privatization, and disaster response issues. He also monitors the fiscal health of the states and edits and produces the *State Expenditure Report* annually. Prior to coming to NASBO, Sigritz worked as an aide in the Ohio legislature, as the legislative liaison to the Mayor of Dayton, Ohio, and as a research assistant for the Center for Washington Area Studies. Sigritz graduated with a Bachelor of Arts from St. Bonaventure University in 2000, and received his Master of Public Administration degree from George Washington University in 2006.

Bob Williams
EVERGREEN FREEDOM FOUNDATION

Bob Williams is the Founder and Senior Fellow of the Evergreen Freedom Foundation, and is known as a national expert in the areas of fiscal and tax policies, election reform and disaster preparedness. He received his Bachelor of Science in Business Administration from Pennsylvania State University. Bob worked as a GAO auditor of the Pentagon and Post Office before serving five terms in the Washington state legislature and was the 1988 Republican nominee for governor.

Jonathan Williams
American Legislative Exchange Council (ALEC)

Jonathan Williams is the director of the Tax and Fiscal Policy Task Force for the American Legislative Exchange Council (ALEC), where he works with state legislators and the private sector to develop free-market fiscal policy solutions in the states. Prior to joining ALEC, Jonathan served as staff economist at the non-partisan Tax Foundation, authoring numerous tax policy studies.