

Professor Len Burman
Classroom Room C119
Center for Strategic and International Studies
1616 Rhode Island Ave, NW
Office From January 2-12, CSIS, 4th floor
Hours: 4:00-5:00, M-Th (starting January 2)
Other times by appointment

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Read this syllabus; refer back to it if you have questions. I expect you to understand and meet the requirements specified here even if I do not discuss them in class. If you have questions or concerns about what is in the syllabus (or left out), please let me know, but look at the syllabus before asking about course requirements. This syllabus will be posted on the class Blackboard website and will be updated to reflect any changes.

Schedule/Important Dates:

| Class | Date | Morning | Afternoon | | |
|---------------|------------|-----------|-------------|--------------|------|
| 1 | October 15 | Monday | 5:00-7:00 | In Syracuse* | |
| Week 1 | | | | | |
| 2 | January 2 | Wednesday | 1:00-4:00 | C114 | |
| 3,4 | January 3 | Thursday | 10:00-12:30 | 1:30-4:00 | C114 |
| 5,6 | January 4 | Friday | 10:00-12:30 | 1:30-4:00 | C114 |
| Week 2 | | | | | |
| 7,8 | January 7 | Monday | 10:00-12:30 | 1:30-4:00 | C114 |
| 9,10 | January 8 | Tuesday | 10:00-12:30 | 1:30-4:00 | C114 |
| 11 | January 9 | Wednesday | | 1:00-4:00 | C114 |
| 12,13 | January 10 | Thursday | 10:00-12:30 | 1:30-4:00 | C114 |
| 14 | March 1? | Friday | 1:00-5:30 | Syracuse** | |

* The first class is an introductory class. Attendance is mandatory.

** The last class is a mini-conference at which students will present their analysis and conclusions and provide critical commentary on classmates' presentations. Presentations and discussions will be recorded and posted online.

Course Abstract

How should we pay for civilized society?

Justice Oliver Wendell Holmes said, "Taxes are what we pay for civilized society." The price of civilized society depends not only on the amount of revenue raised, but on the way it is done. How progressive should the tax system be? Should the tax system reward good behavior and punish bad? Should it provide subsidies to achieve social objectives, such as decent childcare,

affordable housing, or access to health care? How should married couples and families be taxed? Should death be a taxable event? Should we tax the amount people earn or the amount people spend? How much complexity can people tolerate in furtherance of social or other tax policy objectives? How should the tax burden be distributed among generations?

The objectives of this course are to understand: (1) the principles of tax policy, (2) how the tax system got the way it is today, (3) the major tax policy issues that drive the current political debate, and (4) the implications of alternative tax policy choices for the future.

Grading Formula

| | |
|---|-----|
| <u>Class participation</u> , homework, and quiz | 30% |
| Term paper | 40% |
| Two presentations and policy brief | 30% |

I expect students to attend all classes, come well prepared, and participate actively. Because this is an intense short class, it is important that students arrive for the first intersession class (on January 2) with a basic knowledge of the US tax system. I expect students to either attend the preliminary class in Syracuse or watch the video of that class, which will be posted on the class Blackboard site. Over the winter break, read *Taxes in America: What Everyone Needs to Know*, coauthored by Joel Slemrod and me. **There will be a short quiz on January 2 with questions based on the questions in the book.**

Part of some classes may be devoted to simulation exercises—group projects in which we will act out the parts of policy makers, political hacks, and pollsters in the executive or legislative branches of government, and of “experts” and lobbyists attempting to influence those policy makers. For example, if we discuss energy tax incentives, we might simulate a National Economic Council (NEC) meeting at which one person will play the role of the NEC director (the mediator in interagency squabbles), and others will play the roles of representatives from Treasury, Department of Energy, National Security Council, Domestic Policy Council, and Office of Management and Budget. Students will be expected to become very well briefed to present and defend their agency’s cases in the policy debates.

Reading will be assigned for every class, and I will ask you about the reading in class. *Readings may be added or dropped over the course of the semester.* Check Blackboard for updates.

I plan to invite tax experts to speak on various topics to the class. They are indicated in the syllabus.

You will be expected to become an expert in one of the following subject areas (or another subject to my approval), lead a class discussion of that subject, and write a term paper and a short policy brief. The term paper is due **April 13** and should reflect extensive research. The paper should be about 15 double spaced pages. (Shorter is better.) The policy brief (**no more than 1,000 words**, not counting charts, tables, and references) is due on **April 27**. An outline, including detailed bibliography, is due **on the date of the presentations**.

Possible Topics for Student Papers

1. Capital gains tax
2. Carbon tax
3. Charitable contributions deduction
4. Child subsidies (CTC, CDCTC)
5. Community development tax incentives (e.g., NMTC, EZs, LIHTC)
6. Consumed income tax
7. Destination-based cash flow tax
8. Dynamic scoring
9. Education tax incentives
10. Estate tax and inheritance tax
11. Expensing and depreciation
12. Financial transaction taxes
13. Flat tax
14. Health insurance tax subsidies (ACA subsidies, ESI exclusion, HSAs and HDHPs)
15. Marriage penalties
16. Mortgage interest deduction/homeownership tax incentives
17. Research and experimentation tax credit/taxes and innovation
18. Retirement tax incentives (IRAs, 401(k) plans, pensions)
19. Scandinavian dual income tax
20. Soda taxes (or other “sin taxes”)
21. State and local tax deduction
22. Subsidizing work (EITC, WOTC, WWOTC)
23. Taxes and small business
24. Taxation of multinationals
25. Tax-exempt bonds
26. Value-added tax (VAT)
27. X-tax (progressive consumption tax)

Two presentations, paper, and brief

As noted above, you are expected to become an expert on one of the topics listed above, and make a presentation during the intersession and again during the final class in February. For each presentation, I'd like you to prepare a short powerpoint – no more than 10 minutes – and prepare to answer questions/engage in discussion. This means that you will have to read and study before the class starts in January. You may send me questions via email.

I do not expect the first presentation to be highly sophisticated as you will just be learning the material, but your presentation in February should reflect what you learned from class discussion and further research. Your second powerpoint may use material from your initial presentation.

The term paper is a standard academic research paper with many citations and references. You must provide citations to support facts and assertions. Include a separate reference section and use the author-date method of citation; e.g., Burman and Slemrod (2012). If you quote or paraphrase from a source, include a page number; e.g., Auerbach (2006, p. 22). Your research should include sources not listed in the syllabus. Wherever possible, use primary sources rather than references to those sources

Two weeks after the term paper deadline, submit a short, accessible policy brief explaining some of the most important things you learn in your research. You may find good examples of policy briefs at think tanks such as the Tax Foundation, Tax Policy Center, Center for American Progress, or American Enterprise Institute. These briefs often contain many graphics and few words making them easy to read and digest. The target audience is a policymaker or citizen who would like to become better informed about an issue on which she or he has no specialized expertise. **It must be no longer than 1,000 words, excluding tables, graphs, notes, and references.** This should be something you could show to a prospective employer as an example of your analytical and writing skills.

Writing

If you've read this far, you have gleaned that I place a premium on good writing. Your papers and assignments will get better grades if they're well written. Aside from aesthetics, communication matters because you will never be able to convince people of your point of view if they cannot understand it.

You may get editing help on the term paper at the Graduate Editing Center, <http://wc.syr.edu/index.html>. They can help with organization, composition, and grammar. ***Note that this syllabus constitutes my approval of your receiving editorial assistance from the Graduate Editing Center.***

I encourage you to read each other's drafts and provide comments before submitting the papers to me. Obviously, your work must be your own, but getting editing assistance and advice about the strength of your arguments from peers is fine. (I always seek feedback from peers on papers before submitting a final draft.)

However, don't ever plagiarize or use anyone else's work without proper attribution. A scary warning follows, but the gist is that if you plagiarize or cheat, you'll get a poor grade and might be expelled from the program. It will also make all of us very, very unhappy. If you have any questions, ask me.

Plagiarism, Citations and Academic Integrity

You must fully comply with the university's academic integrity policy. If you haven't done so already, please review it at <http://academicintegrity.syr.edu/index.php>. Syracuse University takes academic integrity very seriously. ***Please note that the presumptive sanction for an academic integrity violation for a graduate student is suspension or expulsion for the first offense.***

Plagiarism is never acceptable. I expect you to consult published and Internet sources, but any source that materially influences your views must be cited. If you have any doubt at all, include a citation. If you copy any block of text from another source, it must be in quotation marks with a citation. Note that these requirements apply to presentations and memos as well as papers.

Also, it is in your interest to let me know about all the research you have done as expert support strengthens your argument. If you have questions, ask me.

It is okay to have small bits of text taken from other sources *so long as they are in quotes and properly attributed.*

Accommodation for Students with Disabilities

This class is accessible to *all* students, including students with different learning styles and students who receive disability-related accommodations. Students who need disability-related academic accommodations must register with the Office of Disability Services (ODS), 804 University Avenue, Room 309 (315-443-4498). Law students with disabilities should contact the Senior Assistant Dean for Student Life in Suite 444 as soon as possible. Students with authorized disability-related accommodations should provide me a current Accommodation Authorization Letter and review the required accommodations with me. Accommodations, such as exam administration, are not provided retroactively; therefore, planning for accommodations as early as possible is necessary.

For more information, see <http://disabilityservices.syr.edu>

Religious Observances

SU's religious observances policy, found at <http://tinyurl.com/pray-su>, recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holy days according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes. For fall and spring semesters, an online notification process is available through MySlice/Student Services/Enrollment/My Religious Observances from the first day of class until the end of the second week of class.

Students who notify me in advance that they will miss class due to religious observance will not be charged an absence for the missed class and will be able to submit any homework by email. (I'll let you know about the extended due date for religious observances when you notify me.) I will expect you to get notes from a classmate and to see me if you have questions about what was covered during a class that you missed.

Course Outline [Note that this syllabus is very preliminary and subject to change—speakers not confirmed yet for 2019]

*This may be modified during the course of the semester. I'll post any significant updates on the Blackboard site. **Articles in italics are optional.** Readings may be added, dropped, or updated over the course of the class. Last year's speakers are listed below. 2016 speakers TBA.*

I. Introduction [Syracuse, 10/15/18]

Why does tax policy matter?

Goals of the course

Discussion of current tax policy debate

How the income tax system works (brief overview)

- II. Tax Policy in the US [Wednesday, 1/2, 1pm]
(Read Slemrod&Bakija, chs. 1-3)

Overview of the tax system

Principles of tax policy

The Tax Cuts and Jobs Act of 2017

- III. Distributional Issues and Taxpayers' Perceptions [Thursday, 1/3, 10am]
Fichtner, "A Comparison of Tax Distribution Tables"; Fichtner, "Paint-by-numbers";
Fichtner et al, "True Tax Reform"; Bartels; Gale; Burman&Slemrod, "Taxes in
America" (henceforth **TIA**), ch.8)

Speaker: Jason Fichtner, George Mason University

Is the tax burden too high?

1. What level of progressivity is consistent with voter preferences?
2. How should we measure tax burden?
3. Must every tax bill be progressive?
4. Why are Americans so confused about all this?

Should tax cuts be restricted to taxpayers?

5. Implications of moving social support to tax code

- IV. Tax Politics, the SOTU, The Tax Cuts and Jobs Act of 2017 [Thursday, 1/3, 1:30pm]
([Tax Policy Center analysis of Tax Cuts and Jobs Act](#); *Trump, 2017 State of the Union*
(*SOTU*) Address; *Democratic response to the SOTU*)

Historical origins

The tax policy process

The political debate

Mock strategy session

- V. Budget FY2019 and Budget Process; Tax Expenditures [Friday, 1/4, 10:00am]
(Joyce, "Costs of Budget Uncertainty," CBPP, "Policy Basics: Introduction to the
Federal Budget Process"; Burman and Phaup (2); OMB, "Statutory PAYGO"; TIA,
ch. 7; *Burman and Phaup* (1))

Speaker, Phil Joyce, University of Maryland (11:20)

Budget Rules and the Legislative Process

Budget Tricks

1. Expiring provisions
2. Timing gimmicks

Tax expenditures

3. What are they?
4. The political debate
5. Their contribution to the deficit, higher taxes
6. Why they distort size, composition of government
7. How to integrate them into the budget process, control them

VI. The Death Tax! [Friday, 1/4, 1:30pm]
(Graetz and Shapiro)

Speaker: Howard Gleckman, Tax Policy Center (1:30)

The strange politics of the estate tax

Implications for tax reform

VII. Taxes and the Deficit; Taxes and the Economy; Tax Administration and Complexity
[Monday, 1/7, 10am]
(TIA, ch. 6, 9; Slemrod&Bakija, chs. 4-5)

What role, if any, should taxes play in reducing the deficit

1. Should worry about deficits in the short run, or the long run?
2. Does “starve the beast” work (would raising taxes just increase spending)?

Dynamic scoring

3. Should official scorekeepers account for macroeconomic effects in their revenue estimates?

Issues

4. Permanent versus temporary tax cuts
5. Taxes and the recession/economic stimulus
6. Taxes and small business

VIII. Taxes and Social Policy; Marriage Penalties; Charitable Contributions [Monday, 1/7, 1:30pm]
(Sammartino, Toder, and Maag; TIA 46-50; Burman and Slemrod, “My Weekend with Nick and Adam”; Wood; CBO, “For Better or Worse” (*skim*))

Elaine Maag, Tax Policy Center/ Urban Institute (10:00)

Running social policy through the tax code

1. Tax policy as social welfare program
2. Tax policy as replacement for other government programs
3. Increasing importance of federal tax credits
4. Phase-ins and outs and marginal tax rates

Marriage (and divorce) penalties

IX. Social Security Reform [Tuesday, 1/8, 10am]
(Favreault (forthcoming); Diamond and Orszag; Biggs)

Speaker: Melissa Favreault, Urban Institute (1:30)

Social Security

1. Prepare recommendation for the president
- X. Environmental Tax; Sin Taxes and “Corrective Taxes”; The AMT [Tuesday, 1/8, 1:30pm]
(Morris and Mathur; McKibbin and Wilcoxon; Morris; Marron; Burman, “The Alternative Minimum Tax”)

Speaker: Adele Morris, Tax Policy Center/Brookings Institution (11:20)

Environmental taxation

- a. Carbon tax, gas tax, cap and trade
 - (1) Environmental politics
 - (2) Transition issues
- b. Tax incentives for innovation
 - (1) Environmental tax breaks
 - (a) How a fuel efficient car tax credit could have discouraged purchase of fuel efficient cars
 - (b) Chicken poop tax credit

AMT: poster child for pointless tax complexity

- XI. Capital Taxation; Consumption Taxation, DBCFT, the VAT and its Evil Cousins [Wednesday, 1/9, 1:00pm]
(Hungerford; TIA, ch. 3; TIA, ch. 4; Carroll, Viard, and Ganz; Bartlett; Slemrod&Bakija, ch. 7; Burman, “The Tax that Wouldn’t Die”)

Capital gains, dividends, and the corporate income tax

VAT, Flat Tax, National Retail Sales Tax (“FairTax”)

1. Administrative issues
 2. Obfuscation and the FairTax
 3. VAT to pay for health care
- XII. State and Local Tax Policy; Tax Policy in the Rest of the World [Thursday, 1/10, 10am]
(Williams and Johnson; Malm and Prante; Tanzi and Zee)

Speaker: Tracy Gordon, Tax Policy Center/Urban Institute (2:40)

Students discuss tax policy in their favorite state or country

1. State tax policy and the fiscal crisis

Special challenges of tax policy in developing countries

- XIII. Health insurance tax subsidies, ACA; more on taxpayer perceptions [Thursday, 1/11, 1:30pm]
(Kaiser; Gruber; Miller; Burman, “Blueprint”)

Speaker: Vanessa Williamson, Tax Policy Center/Brookings

Taxes and health insurance, health reform

1. How taxes affect health spending
2. Employment-based tax subsidies for health care
3. Refundable credits in ACA
4. The individual mandate
5. Cadillac tax

Design a replacement for ACA

6. Consumer driven health plans (CDHPs) and HSAs

XIV. Final presentations of tax policy issues, analysis, and options [March 1]

Speakers: Students

Required Texts

Read Burman and Slemrod before arriving in DC in January and try to read ahead in Birnbaum and Murray and Graetz and Shapiro. They provide a great deal of useful background of the topic of this course (the intersection between politics and policy) and I may refer to them in classes other than the one for which they are assigned. Slemrod and Bakija is a terrific reference book.

Jeffrey H. Birnbaum and Alan S. Murray, *Showdown at Gucci Gulch: Lawmakers, Lobbyists, and the Unlikely Triumph of Tax Reform*, Vintage Books, 1988.

Leonard E. Burman and Joel Slemrod, *Taxes in America: What Everyone Needs to Know*, Oxford University Press, 2012.

Michael J. Graetz and Ian Shapiro, *Death by a Thousand Cuts: The Fight over Taxing Inherited Wealth*, Princeton University Press, 2006.

Joel Slemrod and Jon Bakija, *Taxing Ourselves: A Citizen's Guide to the Debate over Taxes*, 4th edition, MIT Press, 2008.

Recent Tax Reform Plans (and empty rhetoric)—not required, but relevant

The National Commission on Fiscal Responsibility and Reform, *The Moment of Truth*, at http://www.fiscalcommission.gov/sites/fiscalcommission.gov/files/documents/TheMomentofTruth12_1_2010.pdf, especially pp. 28-35. (Bowles-Simpson)

The President's Economic Recovery Advisory Board, 2010, "The Report on Tax Reform Options: Simplification, Compliance, and Corporate Taxation," <http://www.treasury.gov/resource-center/tax-policy/Documents/PERAB-Tax-Reform-Report-8-2010.pdf>.

Bipartisan Policy Center, 2011, *Restoring America's Future*, at http://bipartisanpolicy.org/sites/default/files/BPC_FINAL_REPORT_FOR_PRINTER_02_28_11.pdf, especially pp. 31-45. (BPC)

The Bipartisan Tax Fairness and Simplification Act of 2011, sponsored by Ron Wyden (D-OR) and Dan Coats (R-IN), at <http://www.wyden.senate.gov/imo/media/doc/Wyden-Coats%20Two%20Pager%20FINAL1.pdf> (Wyden-Coats)

House Committee on Ways and Means, 2011, “Camp Releases International Tax Reform Discussion Draft,” <http://waysandmeans.house.gov/news/documentsingle.aspx?DocumentID=266168>. (Camp)

Tax Policy Center, “Description and Analysis of the Camp Tax Reform Plan,” <http://www.taxpolicycenter.org/UploadedPDF/413176-Camp-Plan-Description-and-Analysis.pdf>

Ron Wyden, “Wyden-Coats Tax Plan: The Bipartisan Tax Fairness and Simplification Act of 2011,” <https://www.wyden.senate.gov/priorities/wyden-coats-tax-plan>.

The White House and the Treasury, 2012, “The President’s Framework for Business Tax Reform,” <http://www.treasury.gov/resource-center/tax-policy/Documents/The-Presidents-Framework-for-Business-Tax-Reform-02-22-2012.pdf>.

House Budget Committee, 2012, *Path to Prosperity: Restoring America’s Promise*, at <http://budget.house.gov/UploadedFiles/PathToProsperityFY2012.pdf>, especially 50-54. (Ryan)

Senate Finance Committee, 2013, Various “discussion drafts” on tax reform proposals, [Baucus Unveils Proposal for Energy Tax Reform](#), [Baucus Works to Overhaul Outdated Tax Code](#), [Baucus Unveils Proposals for International Tax Reform](#), [Baucus Statement on the Urgent Need for Corporate Tax Reform](#).

Paul Ryan, “A Better Way: Our Vision for a Confident America—Tax.” June 24, 2016. http://abetterway.speaker.gov/_assets/pdf/ABetterWay-Tax-PolicyPaper.pdf

Tax Policy Center, “An Analysis of Donald Trump's Revised Tax Plan,” October 18, 2016. <http://www.taxpolicycenter.org/sites/default/files/alfresco/publication-pdfs/2000924-an-analysis-of-donald-trumps-revised-tax-plan.pdf>

Tax Policy Center, “Updated Analysis of Hillary Clinton's Tax Proposals,” October 18, 2016. <http://www.taxpolicycenter.org/sites/default/files/alfresco/publication-pdfs/2000922-An-Updated-Analysis-of-Hillary-Clintons-Tax-Proposals.pdf>

The White House, September 27, 2017, “[Unified Framework for Fixing Our Broken Tax Code](#).”

Tax Policy Center, September 29, 2017, “[A Preliminary Analysis of the Unified Framework](#).”

Additional Readings

James Alm, Stacy Dickert-Conlin, and Leslie A. Whittington, “Policy Watch: The Marriage Penalty,” *The Journal of Economic Perspectives*, Vol. 13, No. 3 (Summer, 1999), pp. 193-204. <http://www.jstor.org/stable/2646994>.

Alan J. Auerbach, "Who Bears the Corporate Tax? A Review of What We Know," in J. Poterba, ed., *Tax Policy and the Economy* 20, 2006, 1-40.
<http://www.nber.org/papers/w11686.pdf>

Larry Bartels, "Homer Gets a Tax Cut: Inequality and Public Policy in the American Mind,"
<http://www.princeton.edu/~bartels/homer.pdf>.

Bruce Bartlett, "Support the VAT," *Forbes.com*, 10/23/09,
<http://www.forbes.com/2009/10/22/republicans-value-added-tax-opinions-columnists-bruce-bartlett.html>.

Andrew Biggs, "An Agenda for Retirement Security," *National Affairs*, Spring 2017. 31:21-40. <http://www.nationalaffairs.com/publications/detail/an-agenda-for-retirement-security>

Len Burman, "The Alternative Minimum Tax: Assault on the Middle Class," *Milken Institute Review*. October 2007.

Len Burman, "The Myth of Income Tax Freeloading," *forbes.com*, April 15, 2010.
<http://www.forbes.com/2010/04/15/subsidies-income-tax-transparency-opinions-tax-day-10-contributors-len-burman.html>

Len Burman, "The Tax that Just Won't Die (and Shouldn't)," *Milken Institute Review*.
<http://taxpolicycenter.org/UploadedPDF/413103-The-Tax-Reform-That-Just-Won't-Die.pdf>

Leonard Burman and Marvin Phaup (2), "Tax expenditures: The big government behind the curtain," *VoxEU*, 17 November 2011. Available at <http://www.voxeu.org/article/us-budget-fight-role-tax-expenditures>. (Note: this is the simplified version of Burman and Phaup (1).)

Len Burman, "Taxes and Inequality," *NYU Tax Law Review*,
<http://www.urban.org/uploadedpdf/413067-taxes-and-inequality.pdf>

Leonard E. Burman, "A Blueprint for Tax Reform and Health Reform," *Virginia Tax Review*, 28:287-323. 2009. http://www.urban.org/UploadedPDF/1001262_blueprint_reform.pdf

Leonard Burman and Joel Slemrod, "My Weekend with Nick and Adam: Tax Policy and Other Willful Misperceptions," <http://www.urban.org/UploadedPDF/1000554.pdf>.

Robert Carroll, Alan D. Viard, and Scott Ganz, "The X Tax: The Progressive Consumption Tax America Needs?," *American Enterprise Institute, Tax Policy Outlook* No. 4, December 2008.
https://www.aei.org/wp-content/uploads/2011/10/20081217_No423752TPOg.pdf

CBO, *For Better or for Worse: Marriage and the Federal Income Tax*. 1997.
<http://www.cbo.gov/sites/default/files/cbofiles/ftpdocs/0xx/doc7/marriage.pdf>

Center on Budget and Policy Priorities, "Policy Basics: Introduction to the Federal Budget Process," 2011. <http://www.cbpp.org/files/3-7-03bud.pdf>.

Concord Coalition, "New House Rules Clear Path for New Deficits,"
<http://www.concordcoalition.org/issue-briefs/2011/0111/new-house-rules-clear-path-new-deficits>.

Peter A. Diamond and Peter R. Orszag, "Reforming Social Security: A Balanced Plan,"
Brookings Policy Brief #126, December 2003.
http://www.brookings.edu/~media/research/files/papers/2003/12/saving_orszag/pb126.pdf.

Melissa Favreault, "Social Security Briefing Book," The Urban Institute. Forthcoming.

Martin Feldstein, "The Uncounted Trillions in the Inequality Debate," *Wall Street Journal*,
December 13, 2015. (On Blackboard)

Jason Fichtner, "A Comparison of Tax Distribution Tables," *Tax Notes*, December 20, 2004.
(On Blackboard)

Jason Fichtner, "Paint-by-numbers' lawmaking waters down tax reform," *The Hill*, 11/8/17.
<http://thehill.com/opinion/finance/359355-paint-by-numbers-lawmaking-waters-down-tax-reform>

Jason Fichtner, et al, "Getting to True Tax Reform in 2017," Mercatus Center, April 18, 2017.
<https://www.mercatus.org/publications/2017-tax-reform>

William G. Gale, "Who Would Pay For The Tax Cuts and Jobs Act?," *TaxVox*, December 8,
2017. <http://www.taxpolicycenter.org/taxvox/who-would-pay-tax-cuts-and-jobs-act>

Elizabeth Garrett and Adrian Vermeule, "Transparency in the Budget Process"
<http://dx.doi.org/10.2139/ssrn.877951>

Jonathan Gruber, "The Tax Exclusion for Employer-Sponsored Health Insurance," NBER
Working Paper No. 15766. <http://www.nber.org/papers/w15766.pdf>

Thomas L. Hungerford, *The Economic Effects of Capital Gains Taxation*, Congressional
Research Service, March 4, 2009. <https://www.fas.org/sgp/crs/misc/R40411.pdf>

Rachel M. Johnson, Jim Nunns, Jeff Rohaly, Eric Toder, Robertson Williams, "Why Some Tax
Units Pay No Income Tax," Tax Policy Center,
<http://www.taxpolicycenter.org/UploadedPDF/1001547-Why-No-Income-Tax.pdf>

Philip Joyce, "The Costs of Budget Uncertainty: Analyzing the Impact of Late Appropriations,"
IBM Center for the Business of Government, 2012. (On Blackboard)

Elizabeth Malm and Gerald Prante, "Annual State-Local Tax Burden Ranking (2010) - New
York Citizens Pay the Most, Alaska the Least," Tax Foundation, October 23, 2012,
<http://taxfoundation.org/article/annual-state-local-tax-burden-ranking-2010-new-york-citizens-pay-most-alaska-least>.

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Policy," *The Journal of Economic Perspectives*, Vol. 16, No. 2 (Spring, 2002), pp. 107-129.
<http://www.jstor.org/stable/pdfplus/2696499.pdf>

Tom Miller, "Conservative Health-Care Reform: A Reality Check," *National Affairs*, 2013.
http://www.nationalaffairs.com/doclib/20130920_Miller.pdf

Adele Morris, "11 Essential Questions for Designing a Policy to Price Carbon," Brookings Institution, July 8, 2016. <https://www.brookings.edu/research/11-essential-questions-for-designing-a-policy-to-price-carbon/>

Adele Morris and Aparna Mathur, "A Carbon Tax in Broader U.S. Fiscal Reform: Design and Distributional Issues," May 2014. <http://www.c2es.org/publications/carbon-tax-broader-us-fiscal-reform-design-distributional-issues>

National Academies, "Choosing the Nation's Fiscal Future," 2009, Chapter 10,
http://www.ourfiscalfuture.org/wp-content/uploads/chaper10_fiscal_stewardship.pdf.

William A. Niskanen, Limiting Government: The Failure of "Starve The Beast," *Cato Journal*. 2006. <http://object.cato.org/sites/cato.org/files/serials/files/cato-journal/2006/11/cj26n3-8.pdf>

Office of Management and Budget, *Budget of the United State*, released early February, available at <http://www.whitehouse.gov>.

Office of Management and Budget, "The Statutory Pay-As-You-Go Act of 2010: A Description," https://obamawhitehouse.archives.gov/omb/paygo_description/

Peter Orszag, "Approaches to Reducing Carbon Dioxide Emissions," Testimony before the Committee on the Budget, U.S. House of Representatives, November 1, 2007.
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Some Web Resources

Tax Policy Center, www.taxpolicycenter.org. See, especially,
<http://www.taxpolicycenter.org/briefing-book/>, which has tons of useful information
www.taxvox.taxpolicycenter.org (TaxVox, TPC’s blog is clear and often fun to read)
American Action Forum, <http://americanactionforum.org/>. (conservative)
Heritage Foundation, www.heritage.org. (conservative)
Cato Institution, www.cato.org. (libertarian)
Tax Foundation, www.taxfoundation.org. (conservative)
Center on Budget and Policy Priorities, www.cbpp.org. (liberal)
Citizens for Tax Justice, www.ctj.org. (liberal)

- Center for American Progress, www.americanprogress.org. (liberal)
- American Enterprise Institute, www.aei.org. (conservative)
- Center for Equitable Growth, <http://equitablegrowth.org>. (liberal)
- Kaiser Family Foundation, <http://healthreform.kff.org/>. (Information about health reform)
- The Conversable Economist, <http://conversableeconomist.blogspot.com/>
(Tim Taylor is editor of the Journal of Economic Perspectives, a fantastic writer and scrupulously nonpartisan.)
- Stan Collender's blog, <http://www.forbes.com/sites/stancollender/>
(Stan is one of the nation's foremost experts on the Budget and frequently writes about taxes.)
- Taxprof blog, <http://taxprof.typepad.com/>
(NYU law professor Dan Shaviro is one of the nation's top tax lawyers and a deep thinker.)
- Treasury Office of Tax Policy, <http://www.treasury.gov/resource-center/tax-policy/Pages/default.aspx> (Lots of useful stuff here, including Treasury's annual detailed description of budget tax proposals.)
- Joint Committee on Taxation, www.jct.gov (JCT is official scorekeeper for Congress—meaning that they determine how tax changes affect the budget. This website has estimates of the cost of all tax expenditures, a list of expiring tax provisions, and detailed explanations of most major pieces of tax legislation passed in the past few decades as well as some nice issue papers on particular tax topics.)
- Congressional Budget Office, www.cbo.gov (CBO has nice clear reports on particular tax and budget topics as well as its biennial Budget Options volume with ideas to reform tax expenditures and direct spending programs.)
- Government Accountability Office, www.gao.gov (Has reports on a variety of tax programs.)
- Congressional Research Service, "Tax Expenditures; Compendium of Background Material on Individual Provisions," December 2012. <http://www.gpo.gov/fdsys/pkg/CPRT-112SPRT77698/pdf/CPRT-112SPRT77698.pdf> (This exceptionally long -- over 1,000 pages -- and useful document is periodically updated, but only made public if the Budget Committee decides to share it. There are many quite useful CRS reports, but CRS does not make them public. You can often find underground copies by Googling.)

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