



INTERNATIONAL INSTITUTE OF PUBLIC FINANCE

Report on the 72nd IIPF Congress in Lake Tahoe, Nevada, USA

The 72nd Annual Congress of the International Institute of Public Finance was hosted by the Department of Economics and the College of Business at the University of Nevada, Reno between 9 and 11 August, 2016 (with IIPF Board meeting and dinner taking place on 8 August). More than 360 delegates from 40 countries attended the Congress with about half of the attendees coming from Europe, a third from North America and the rest from other countries in Asia, South America, and Africa.

The theme of the congress, *Entrepreneurship, Innovation and Public Policy*, was highlighted by four **plenary speakers**: Roger Gordon (“How Should Taxes be Designed to Encourage Entrepreneurship?”), Robert Fairlie (“Government Training, Affirmative Action, and Entrepreneurship”), Dietmar Harhoff (“Innovation and Taxation”), and Hal Varian (“Google Tools for Data”).

The main body of the Congress consisted of 280 **contributed papers** (out of 401 submissions), covering all topics within public economics. There were six working groups with up to 13 parallel sessions in each group. In total, 76 working group sessions were organised. The papers are available (until December 2016) on the website <https://www.conftool.pro/iipf2016/sessions.php>; the final program (updated print version, with abstracts) is available at <http://www.iipf.org/cng.htm>. The Scientific Chairs continued an innovation of last year's Congress and included invited papers which were solicited by and organized into sessions by members of the scientific committee. As usual, a selection of contributed papers and plenary presentations will appear in a special issue of *International Tax and Public Finance* in 2017. The Scientific Committee was chaired by Katherine Cuff (McMaster University, Canada) and Alfons Weichenrieder (Goethe University Frankfurt, Germany). Its members are listed below.

The 2016 **Peggy and Richard Musgrave Prize** for the best paper contributed by authors under the age of 40 was awarded to Alisa Tazhitdinova (University of California at Berkeley, USA) for her paper “Adjust Me if I Can’t: The Effect of Firm Incentives on Labor Supply Responses to Taxes”. The IIPF gave two **Young Economists Awards** at this Congress 2016: to Eric Ohrn (Grinnell College, USA) for his paper “Investment and Employment Responses to State Adoption of Federal Accelerated Depreciation Policies” and to Pierre Bachas (University of California at Berkeley, USA; presenting author) and Mauricio Soto (Banco Central de Costa Rica) for their paper “Not(ch) Your Average Tax System: Corporate Taxation Under Weak Enforcement”. Eighty of the papers presented at the Congress applied for these awards.

The **Local Organizing Committee** was chaired by Mehmet Tosun and included other faculty and staff from the University of Nevada, Reno: Frank Fossen, Sonja Pippin, Robert A. Miller, and Theresa Moser as well as UNR’s Extended Studies Program staff. The welcome reception on the first congress day was held at Edgewood Tahoe on the Lake Tahoe shore. The second congress day was rounded up by a Dinner cruise with live entertainment on Lake Tahoe. The third and the last congress day was concluded by a Conference Dinner in the Harrah’s Ball room and with entertainment from a Native American dance group. The **social program** makes the IIPF congresses special, giving the

participants an excellent opportunity to meet colleagues and chat in an informal atmosphere, and to strengthen relations between IIPF members.

We would like to thank the following **donors** for their generous support for the Congress: the Department of Economics and the College of Business at the University of Nevada, Reno; the Ewing Marion Kauffman Foundation; the Burch Center for Tax Policy and Public Finance at the University of California, Berkeley; Ozmen Foundation on behalf of Sierra Nevada Corporation; Federal Reserve Bank of San Francisco; Andrew Young School of Policy Studies at Georgia State University; The Murphy Institute at Tulane University; Boyd Center for Business and Economic Research at the University of Tennessee, Knoxville; Michigan State University; and the Ozmen Center for Entrepreneurship at the University of Nevada, Reno. The local organizer would also like to thank Barbara Smith Campbell and the Donald W. Reynolds Foundation for their support of the Department of Economics at the University of Nevada, Reno.

In addition, we thank the **Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)** GmbH for their continuing support. In particular, this year the GIZ continued to organize a **Master Class** in which 13 researchers from Africa presented their research to senior academics and then got one-on-one feedback. The GIZ Master Class took place on 8 August at the University of Nevada, Reno. The program is available at <http://www.iipf.org/cng.htm>.

Finally, we would like to express our deep appreciation to Shera Alberti-Annunzio and the UNR Extended Studies team who took care of all administrative matters and support of participants.

September 2016

Mehmet Tosun (on behalf of the Local Organizing Committee)
Katherine Cuff and Alfons Weichenrieder, Scientific Committee Chairs

The **Scientific Committee** included 27 members: Claudio Agostini (Adolfo Ibáñez University, Chile), Annette Alstadsæter (Norwegian University of Life Sciences, Norway), Thomas Aronsson (Umeå University, Sweden), Rosanne Altshuler (Rutgers University, USA), Felix Bierbrauer (University of Cologne, Germany), Craig Brett (Mount Allison University, Canada), Jan Brueckner (University of California at Irvine, USA), Helmuth Cremer (University of Toulouse, France), Thomas Crossley (University of Essex, UK), Denvil Duncan (Indiana University, USA), Elisabeth Gugl (University of Victoria, Canada), Christian Keuschnigg (University of St. Gallen, Switzerland), Kai Konrad (Max Planck Institute for Tax Law and Public Finance, Germany), Sara LaLumia (Williams College, USA), Wei Li (Cheung Kong Graduate School of Business, China), Benjamin Marx (University of Illinois, USA), Therese McGuire (Northwestern University, USA), Luca Micheletto (University of Milan, Italy), Yukihiro Nishimura (Osaka University, Japan), Ronnie Schöb (FU Berlin, Germany), Stefanie Stantcheva (Harvard University, USA), Stefan Traub (Helmut Schmidt University, Germany), Jean-François Tremblay (University of Ottawa, Canada), Matti Tuomala (University of Tampere, Finland), Silke Uebelmesser (University of Jena, Germany), Jean-Francois Wen (University of Calgary, Canada), Hannes Winner (University of Salzburg, Austria).

The **Award Committee** consisted of Katherine Cuff and Alfons Weichenrieder (Scientific Committee Chairs), Dhammika Dharmapala and Kimberley Scharf.