



INTERNATIONAL INSTITUTE OF PUBLIC FINANCE

Report on the 68th IIPF Congress, Dresden, Germany

The 68th Annual IIPF Congress was hosted by the Faculty of Business and Economics, Technische Universität Dresden between August 16 – 19, 2012, and was attended by more than 420 delegates from around the world.

The theme of the plenary sessions was *Public Finance, Public Debt and Global Recovery*. Plenary speakers were Alberto Alesina (“Fiscal Policy after the Great Recession”), James R. Hines (“The Changing Environment of Corporate Taxation”), Christoph M. Schmidt (“Weathering the Crisis and beyond: Perspectives for the Euro Area”), Laurence J. Kotlikoff (“Fixing America's fiscal policies”) and Assaf Razin (“Fiscal Policy and Migration”). There were also two Panel Session. One panel session “Public Debt and Good Financial Governance” was co-organized with GIZ; the other panel session on “Redesigning Sound Public Finances” was prepared in cooperation with the German Federal Ministry of Finance.

The main body of the Congress consisted of 312 contributed papers (out of 488 submissions), covering virtually all topics within public economics. To accommodate the large number of papers delivered, 13 parallel sessions were necessary. In total, 89 sessions were organized. The papers are available on the conference-maker site of the 68th IIPF Congress. As usual, a selection of contributed papers and plenary presentations will appear in a special issue of *International Tax and Public Finance* in 2013.

The Peggy and Richard Musgrave Prize for the best paper contributed by authors under the age of 40 was awarded to David Albouy (University of Michigan, USA) for his paper “Evaluating the Efficiency and Equity of Federal Fiscal Equalization”. The IIPF Young Economists Awards 2012 went to David Agrawal (University of Georgia, USA) for his paper “Inter-Federation Competition: Sales Tax Externalities with Multiple Federations”; Felix Bierbrauer (University of Cologne, Germany) and Pierre C. Boyer (University of Mannheim, Germany) for their paper “Political Competition and Mirrleesian Income Taxation: a First Pass”; and Ronny Freier (DIW Berlin, Germany) and Christian Odendahl (University of Stockholm, Sweden) for their paper “Do Parties Matter? Estimating the Effect of Political Representation in Multi-Party Systems”. The Award Committee consisted of Jack Mintz (Scientific Co-ordinator), Alfons Weichenrieder (Vice-President of the IIPF) and Eva Mork.

On Thursday evening, the Welcome Reception was held at the Auditorium Center of the TU Dresden. On Friday, the traditional congress excursion led the participants on a boat trip to Pillnitz Palace, followed by a barbecue at a traditional beer garden. On Saturday evening, the

Conference Dinner was held at the International Congress Center with a beautiful view to the baroque skyline of Dresden. The food, the music and the drinks contributed to turning these events into an excellent opportunity to meet colleagues and chat in an informal atmosphere, and to strengthen relations between IIPF members.

The local organizing committee consisted of Alexander Kemnitz, Georg Milbradt and Marcel Thum (Technische Universität Dresden). The Scientific Committee was chaired by Jack Mintz (University of Calgary) and Michael Smart (University of Toronto). Its members included Rosanne Altshuler (Rutgers University), Lans Bovenberg (Tilburg University), Ronald Davies (University College Dublin), Clemens Fuest (Oxford University), Thomas Gresik (University of Notre Dame), Robert Haveman (University of Wisconsin - Madison), Harry Huizinga (Tilburg University), Eckhard Janeba (University of Mannheim), Raghendra Jha (Australian National University), Michael Keen (International Monetary Fund), Ben Lockwood (University of Warwick), Søren Bo Nielsen (Copenhagen Business School), Philip Oreopoulos (University of Toronto), Pierre Pestieau (University of Liège), Motohiro Sato (Hitotsubashi University), Kimberley Scharf (University of Warwick), Guttorm Schjelderup (Norwegian School of Economics and Business Administration), Alfons Weichenrieder (University of Frankfurt), David Wildasin (University of Kentucky) and John D. Wilson (Michigan State University).

We would like to thank the many supporters of the Congress: Federal Ministry for Economic Cooperation and Development – Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, Federal Ministry of Finance, City of Dresden, Deutsche Forschungsgemeinschaft (DFG), European Central Bank, ifo Institute Dresden Branch, Ostsächsische Sparkasse Dresden, Sächsische Aufbaubank (SAB), School of Public Policy – University of Calgary, Technische Universität Dresden and Dr. Quendt. Finally, we would like to express our deep appreciation to the faculty, staff and student helpers at the Faculty of Business and Economics, TU Dresden, who were instrumental to the success of the 68th IIPF Congress.

October 2012

Jack Mintz – Michael Smart

Alexander Kemnitz – Georg Milbradt – Marcel Thum