



Tax Competition

*Featuring Keynote Remarks by Kevin Brady,
Chairman of the House Ways and Means Committee*

Friday, February 3rd, 2017

8:30 a.m. – 1:30 p.m.

Georgetown Law

Gewirz Student Center, 600 New Jersey Avenue, NW, Washington, DC 20001

Join Georgetown Law's Institute of International Economic Law (IIEL) and the International Tax Policy Forum (ITPF) on February 3rd for a high-profile conference examining international tax competition as the United States stands on the brink of business tax reform.

Unlike the United States—which currently has the highest statutory corporate tax rate in the developed world—other countries have been lowering corporate tax rates and increasing reliance on consumption taxes. Recently, various multilateral and unilateral efforts to limit income tax competition have reshaped the international tax landscape. In response to these developments, the United States is now considering major tax reforms to restore American competitiveness, such as the destination-based cash flow tax proposed in the House Republican Blueprint.

This conference brings together experts from a variety of backgrounds to share their views on international tax competition and U.S. tax policy. A series of panels will consider the global trend towards consumption taxation, how recent efforts to curtail income tax avoidance interact with tax competition, and the economic effects of international tax competition. The closing panel will consider how the United States should respond.

Kevin Brady, the Chairman of the House Ways and Means Committee, will deliver the keynote address.

Program

8:30 a.m. Registration

8:50 a.m. Introductory Remarks

John Samuels
Chair
International Tax Policy Forum

William Treanor
Executive Vice President and Dean of the Law Center
Georgetown University

9:00 a.m. BEPS and Tax Competition

Moderator: James R. Hines
L. Hart Wright Collegiate Professor of Law and
Co-Director, Law and Economics Program
University of Michigan

Presenters: Lilian V. Faulhaber
Associate Professor of Law
Georgetown University

Michael Smart
Professor of Economics
University of Toronto

9:45 a.m. Economic Effects of International Tax Competition

Moderator: Mihir A. Desai
Mizuho Financial Group Professor of Finance
Harvard Business School

Presenter: Ronald Davies
Professor of Economics
University College Dublin

Discussant: Rosanne Altshuler
Professor of Economics
Rutgers University

10:30 a.m. Tax Competition and Consumption Taxation

Moderator: Michelle Hanlon
Howard W. Johnson Professor and Professor of Accounting
MIT Sloan School of Management

Presenters: Alan J. Auerbach
Robert D. Burch Professor of Economics and Law and
Director, Burch Center for Tax Policy and Public Finance
University of California, Berkeley

Itai Grinberg
Professor of Law
Georgetown University

11:15 a.m. Break

11:30 a.m. How Should the United States and Others Respond to International Tax Competition?

Moderator: David Wessel
Director, Hutchins Center at Brookings and
Contributing Correspondent, The Wall Street Journal

Presenters: Kimberly Clausing
Thormund A. Miller and Walter Mintz Professor of Economics
Reed College

Michael J. Graetz
Columbia Alumni Professor of Tax Law, Columbia University and
Justus S. Hotchkiss Professor of Law Emeritus, Yale Law School

Kevin A. Hassett
State Farm James Q. Wilson Chair in American Politics and Culture and
Director of Research for Domestic Policy
American Enterprise Institute

Michael Keen
Deputy Director, Fiscal Affairs Department and Prior Head, Tax Policy
and Tax Coordination Divisions
International Monetary Fund

12:45 p.m. Break

1:00 p.m. Keynote Address

Kevin Brady, Chairman of the House Ways and Means Committee

1:30 p.m. Luncheon

All interested members of the public are welcome; there is no cost to attend.
Please register [here](#) and contact Christine Washington,
IIEL's Director of Programs & External Affairs,
at 202.662.4193, or cqw@georgetown.edu, with any questions.