

STATE OF NEW HAMPSHIRE

Honorarium or Expense Reimbursement Report (RSA 15-B)



Type or Print all Information Clearly:

Name: Christine C. Hamm Work Phone No. 746-4919

Work Address: 14 South Road

Office/Appointment/Employment held: State Representative

List the full name, post office address, occupation, and principal place of business, if any, of the source of any reportable honorarium or expense reimbursement.

Source of Honorarium or Expense Reimbursement:

Name of source: Lincoln Institute of Land Policy & New England Public Policy Center, Federal Reserve Bank of Boston

Post Office Address:

Occupation:

Principal Place of Business:

If source is a Corporation or other Entity:

Name of Corporation or Entity:

Name of Corporate/Entity Representative:

Work Address of Representative: Brattle Street, Cambridge, MA

Value of Honorarium: \$308 Date Received: 1/19-1/20/07 If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate. [X] Exact [] Estimate

Value of Expense Reimbursement: Date Received: A copy of the agenda or an equivalent document must be attached to this filing. [] Exact [] Estimate

Briefly describe the service or event this Honorarium or Expense Reimbursement relates to:

Economic Perspectives on State & Local Taxes - seminar

"I have read RSA 15-B and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."

Signature of Filer: Christine C. Hamm

Date Filed: 2/16/07

LINCOLN INSTITUTE OF LAND POLICY
AND
NEW ENGLAND PUBLIC POLICY CENTER
FEDERAL RESERVE BANK OF BOSTON

ECONOMIC PERSPECTIVES ON STATE AND LOCAL TAXES

January 19, 2007
ALL SPEAKERS ARE CONFIRMED

A small, interactive seminar targeted to legislators and think tank executives in the New England states.

Thursday, January 18, 2007

Harvard Faculty Club

6:30-8:00 p.m. Reception and Dinner for participants and faculty

Friday, January 19, 2007

Lincoln House, 113 Brattle Street, Cambridge, MA

8:00 - 8:30 a.m. Sign-in and Continental Breakfast

8:30 – 8:45 Introduction

- *Joan Youngman*, Senior Fellow and Chairman, Department of Valuation and Taxation, Lincoln Institute of Land Policy
- *Robert Tannenwald*, Director, New England Public Policy Center, Federal Reserve Bank of Boston
- **Moderator for the Day:** *Daphne A. Kenyon*, Visiting Fellow, Lincoln Institute of Land Policy

8:45 – 10:00 a.m. Cooperating to Make New England More Competitive

The New England Futures Project has examined the competitiveness of the New England region and concluded that New England states must connect or cooperate to become more competitive. The Project concludes that New England has been falling behind in its investment in transportation infrastructure and that fragmented government and high reliance on property taxation make New England less competitive than other regions.

- *Neal Peirce*, New England Futures Project

10:00 – 10:15 a.m. Break

10:15 – 12:00 p.m. Panel Discussion: The Latest Thinking on What Makes a State Competitive

How do New England states compare with each other and with states like North Carolina in the competition for business and population? How important are tax burdens and tax structure? Do high property taxes make New England less competitive? How important are non-tax factors such as economic development strategies and high quality universities?

- *Matt Murray*, Professor of Economics & Associate Director, Center for Business and Economic Research, University of Tennessee, “What Factors Make Your State Attractive to Families and Business”
- *Robert Tannenwald*, Director, New England Public Policy Center, Federal Reserve Bank of Boston, “Measuring and Mis-measuring State Business Tax Climate”
- *Peter Enrich*, Professor, Northeastern University School of Law, “State Business Tax Incentives in the Wake of *Cuno v. DaimlerChrysler*”

12:00 – 12:45 p.m. Lunch

12:45 – 2:00 p.m. Tax and Expenditure Limits: Promises and Pitfalls

Connecticut, Maine, Massachusetts, and Rhode Island currently operate under tax and expenditure limitations (TEs). A particular type of TEL, a Taxpayers’ Bill of Rights, was just defeated in November in Maine, and has been proposed by conservative think tanks in New Hampshire and Vermont. How are TELs designed? Is it possible to design an effective TEL? What are the pitfalls of a poorly designed TEL?

- *Darcy Rollins Saas/ Heather Brome*, New England Public Policy Center

2:00 – 2:15 p.m. Break

2:15 – 3:45 p.m. Providing Effective Property Tax Relief

New England relies more heavily on property taxes than any other part of the country. All states provide some type of property tax relief, but some relief measures are more effective than others. This session will guide legislators in designing property tax relief measures. It also discusses state experiences with assessment limitations or valuation limits.

- *Ronald Fisher*, Professor of Economics and Dean, Michigan State University “The Three Most Important Things to Know About Property Tax Relief”
- *Dan McMillen*, Professor of Economics, University of Illinois at Chicago, and Visiting Fellow, Lincoln Institute of Land Policy, “What We Know About the Effects of Assessment Limits and Valuation Freezes”

3:45 p.m.

Adjourn