STATE OF NEW HAMPSHIRE

Honorarium or Expense Reimbursement Report (RSA 14-C)
For Legislators and Legislative Employees

Type or Print all Information Clearly:

Name: Edith (First) M. (Middle) TUCKER (Last) ~~Work Phone~~ home No.: 466 5425

Work Address: Ways and Means, LOB, Concord NH 03301

Office/Appointment/Employment held: State legislator, Coös 5

List the full name, post office address, occupation, and principal place of business, if any, of the **source** of any reportable honorarium, expense reimbursement, ticket or free admission to a political, charitable, or ceremonial event, or meals or beverages consumed at a meeting or event, the purpose of which is to discuss official business, with a value greater than $50.

Source of Expense Reimbursement, Honorarium, Ticket or Free Admission, or Meals and/or Beverages:

If the source is an Individual:

Name of Source: ~~Lincoln Institute of Land Policy~~ (First) (Middle) (Last)

Post Office Address:

Occupation:

Principal Place of Business:

RECEIVED
MAY 13 2019
NEW HAMPSHIRE
DEPARTMENT OF STATE

If the source is a Corporation or other Entity:

Name of Corporation or Entity: Lincoln Institute of Land Policy

Name of Person Representing the Corporation/Entity: 113 Brattle Street

Work Address of Person Representing the Corporation/Entity: Cambridge MA 02138

617-661-3016 MAY 5+6 2019

I am reporting:

☒ An Expense Reimbursement **with value over $50.00.** (For costs that are waived, forgiven, reduced, prepaid, or reimbursed by a third party (other than the General Court) for attendance at a qualified event, pursuant RSA 14-C:2, III.)

Value of Expense Reimbursement: $ 500 Date Received: MAY 5-6 2019 ***If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.*** ☐ Exact ☒ Estimate

☐ An Honorarium **with value over $50.00.** (For payment from third parties for an appearance, speech, written article or other document, service as a consultant or advisor, or participation in a discussion group or similar activities related to legislative matters, pursuant to RSA 14-C:2, V.)

Value of Honorarium: _____ Date Received: _____ ***If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.*** ☐ Exact ☐ Estimate

☐ A ticket or free admission to a political, charitable, or ceremonial event **with value over $50.00.** (Pursuant to RSA 14-C:4, I.)

☒ Meals and/or beverages consumed at a meeting or event the purpose of which is to discuss official business **with value over $50.00**. (Pursuant to RSA 14-C:4, II.) I believe value of hotel + meals to be $500.

TURN OVER TO CONTINUE

For a report relating to an honorarium or expense reimbursement, you are required to attach a copy of the agenda or an equivalent document which addresses the subjects addressed and the time schedule of all activities at the event. Indicate below the names of the sponsors of activities in cases where they are not indicated on the agenda or equivalent document.

Agenda is all-inclusive.

Provide a brief description of the service or event that gave rise to this Honorarium, Expense Reimbursement, ticket or free admission to a political, charitable, or celebratory event, or meals or beverages:

Work on Ways + Means deals with these tax topics.

"I have read RSA 14-C and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."

Ellen M. Tuckee — SIGNATURE OF FILER

May 9, 2019 — DATE FILED

RSA 14-C:7 Penalty. Any person who knowingly fails to comply with the provisions of this chapter or knowingly files a false report shall be guilty of a misdemeanor.

Return to: Secretary of State's Office, State House Room 204, Concord, NH 03301

[redacted]

LINCOLN INSTITUTE OF LAND POLICY

NEW ENGLAND PUBLIC POLICY CENTER
FEDERAL RESERVE BANK OF BOSTON

ECONOMIC PERSPECTIVES ON STATE AND LOCAL TAXES
PRELIMINARY AGENDA

An interactive seminar targeted to legislators in the New England states.

Sunday, May 5, 2019
Benedetto, 1 Bennett Street, Cambridge, MA (in the Charles Hotel)

6:30-8:30 p.m. **Reception and dinner for participants and faculty**

- *William Glasgall*, Senior Vice President and Director, State and Local Initiatives, The Volcker Alliance, "Truth and Integrity in State Budgeting: Preventing the Next Fiscal Crisis"

Monday, May 6, 2019
Lincoln House, 113 Brattle Street, Cambridge, MA

8:00 - 8:45 a.m. ***Sign-in and continental breakfast***

8:45 – 9:00 a.m. **Introduction**

- *Joan Youngman*, Senior Fellow and Chair, Department of Valuation and Taxation, Lincoln Institute of Land Policy
- *Jeffrey P. Thompson*, Director, Senior Economist & Policy Advisor, New England Public Policy Center, Federal Reserve Bank of Boston
- **Moderator for the Day:** *Daphne A. Kenyon*, Resident Fellow in Tax Policy, Lincoln Institute of Land Policy

9:00 – 10:00 a.m. **Setting the Stage: New England Economic Outlook and Demographic Change**

- *Jeffrey P. Thompson*, Director, Senior Economist & Policy Advisor, New England Public Policy Center, Federal Reserve Bank of Boston, "New England Economic Update"
- *Peter Nelson*, Professor of Geography, Middlebury College, "Patterns of Demographic Change Across New England"

10:00 – 10:15 a.m. ***Break***

10:15 – 11:15 p.m. **The National Framework for State and Local Taxes: TCJA and Wayfair**

- *Sally Wallace,* Dean, Andrew Young School of Policy Studies, Georgia State University, "*Wayfair*: The Way Forward"
- *Steven Sheffrin,* Executive Director, Murphy Institute of Political Economy, "The Intended and Unintended Consequences of TCJA on the States"

11:15 – 11:30 a.m. ***Break***

11:30 – 12:30 p.m. **Challenges and Solutions in Education**

- *Bo Zhao,* Senior Economist, New England Public Policy Center, Federal Reserve Bank of Boston, "Consequences of State Disinvestment in Public Higher Education: Lessons for the New England States"
- *Emily Parker,* Policy Analyst, Education Commission of the States, "Funding K-12 Education: State Experiences in Strengthening School Funding Formulas"

12:30 – 1:15 p.m. ***Lunch***

1:15 – 2:15 p.m. **Economic Development Issues**

- *Graham Campbell,* Fiscal Analyst, Vermont Legislative Joint Fiscal Office, "Tax Increment Finance in Vermont: Lessons for Other New England States"
- *Alison Goebel,* Executive Director, Greater Ohio Policy Center, "Strategies for Post Industrial Success for America's Smaller Legacy Cities"

2:15 – 2:30 p.m. ***Break***

2:30 – 3:30 p.m. **Property Tax Issues**

- *Matthew Englander,* former Director of Tax Policy and Communication, City of Boston, "PILOTs (Payments in Lieu of Taxes): Managing the Relationship with Nonprofits"
- *Adam Langley,* Associate Director, Department of Valuation & Taxation, Lincoln Institute of Land Policy, "Property Tax Relief Options for State Governments"

3:30 p.m. ***Adjourn***

NEW ENGLAND PUBLIC POLICY CENTER FEDERAL RESERVE BANK OF BOSTON

ECONOMIC PERSPECTIVES ON STATE AND LOCAL TAXES

SPEAKER BIOGRAPHIES

Graham Campbell is a fiscal analyst at the State of Vermont Legislative Joint Fiscal Office. In his role, he covers revenue and tax issues for the Vermont state legislature. This includes modeling and estimating revenues for major Vermont tax sources, such as personal and corporate income taxes, sales taxes, and other large consumption taxes and fees. He also estimates and evaluates Vermont state tax incentives and expenditures. He regularly works with legislative leadership and frequently testifies before the Vermont House Ways and Means and Senate Finance Committees. Prior to joining the Joint Fiscal Office, Graham worked at the Federal Reserve Bank of New York, the International Monetary Fund, and the Bank of Canada. He holds a bachelor's degree in economics from Centre College of Kentucky and a master's degree in public affairs from Princeton University.

Matthew Englander, a Boston native, spent over 13 years in the City of Boston Assessing Department, serving primarily as the director of tax policy and communications during that period. In this capacity, Matt was primarily responsible for administering the Payment in Lieu of Tax (PILOT) Program that continues to consistently generate over $30 million in voluntary cash contributions each year from the City's nonprofit organizations. Currently, Matt is part of a real estate investment firm based in Boston's Back Bay.

William Glasgall is senior vice president and director of state and local initiatives at the Volcker Alliance, a New York City-based 501(c)3 nonprofit, nonpartisan organization founded in 2013 by former Federal Reserve board chairman Paul A. Volcker. Bill joined the alliance in January 2014 and has supervised the creation of an 11-university research network and the publication of numerous studies, including three *Truth and Integrity in State Budgeting* reports in 2015, 2017, and 2018. He also is the editor of the print and digital editions of the Alliance's *State Budget Sources* and *Beyond the Basics* publications, supervises the "State Budget Data Lab" and "State Budget Report Cards" on the alliance's website (www.volckeralliance.org) and has overseen and hosted numerous state fiscal policy conferences, webinars, and forums held by the Volcker Alliance and with partners including the Federal Reserve Banks of New York and Chicago. Before joining the Volcker Alliance, Bill was managing editor at *Bloomberg News*, overseeing coverage of state and local government and financial news across the U.S. His career also includes almost two decades as a managing and senior editor at *BusinessWeek* magazine, where he won two Overseas Press Club Awards for international reporting. He also served as vice president in the equity research group and as a member of

the Investment Policy Committee at Standard & Poor's. He is a member of the Antigua Form in Guatemala, a governor of the Overseas Press Club Foundation; a former member of the Board of Overseers of the Knight-Bagehot Fellowship Program in Economics and Business Journalism at Columbia University, where he was also a fellow; and has served on the Municipal Fiscal Health Working Group at the Lincoln Institute of Land Policy. He is a graduate of Boston University.

Alison Goebel is executive director of the Greater Ohio Policy Center (GOPC) and has been with GOPC since 2010. Goebel is responsible for charting GOPC's strategic direction; directing the research, advocacy, and outreach teams; and securing resources for this work. She is the author of a number of research reports and policy briefs related to the revitalization of weak-market legacy cities, transportation funding, and local governance structures in Ohio. Goebel is a graduate and board member of Leadership Ohio and was elected by her class for the 2014 Leader Among Leaders Award. She holds a Ph.D. and M.A. in anthropology from the University of Illinois, Urbana-Champaign and received her B.A. from Miami University (Oxford, Ohio).

Adam Langley is associate director of tax policy and data initiatives in the department of valuation and taxation at the Lincoln Institute of Land Policy. His research focuses on state and local public finance, with dozens of publications, primarily on property tax relief programs, business tax incentives, and nonprofit payments in lieu of taxes. Adam's research has been covered in hundreds of media outlets, including the *New York Times*, *Wall Street Journal*, *Washington Post*, *Boston Globe*, *The Economist*, and *Governing*. He has also created a number of data resources available on the Lincoln Institute's website, including the *Fiscally Standardized Cities* database. He previously worked in the New York State Assembly. Adam earned his B.A. in political studies from Bard College and his M.A. in economics from Boston University.

Peter Nelson is a professor of geography at Middlebury College. He joined the faculty in 1999 and teaches courses on population issues, the global economy, and the rural United States. His current research, funded by the National Science Foundation (NSF), focuses on migration to rural communities and rural gentrification. He has also been studying subprime lending in rural housing markets with support from the USDA. Some of Nelson's recent articles include: "Rural Gentrification and Networks of Capital Accumulation—A Case Study of Jackson, Wyoming" in *Environment and Planning A*; "The Global Rural: Gentrification and Linked Migration in the Rural USA" in *Progress in Human Geography*; "Baby Boom Migration and its Impact on Rural America" for the U.S. Department of Agriculture; "Linking Baby Boomer and Hispanic Migration Streams into Rural America" in *Population, Space and Place*; and "Rural Gentrification and Linked Migration in the United States" in *Journal of Rural Studies*. Nelson graduated from Dartmouth College in 1993 and received his master's and doctorate degrees in geography from University of Washington in 1999.

Emily Parker is a senior policy analyst at Education Commission of the States. In this role, Emily supports states on issues of school finance across the entire P-20 continuum, focusing largely on access and equity in education and K-12 funding formula reform. This support includes researching and writing policy papers, convening experts to create and share innovative policy practices, and counseling state policymakers to create the best education policy. Prior to joining Education Commission of the States, Emily worked at the Hutchins Center on Fiscal and Monetary Policy at the Brookings Institution in Washington, DC as a senior research assistant. While at Brookings, she worked with former Federal Reserve Board chair Ben Bernanke. In grad school, she worked at the Colorado Department of

Higher Education and on the Emmy Award-winning *Truth Test Team* at 9NEWS/KUSA in Denver. A proud Pioneer, Emily earned her bachelor's degree and her Master of Public Policy from the University of Denver. Outside of the office, Emily enjoys board games, show tunes, and pub trivia.

Steven Sheffrin is executive director of the Murphy Institute at Tulane University, professor of economics, and faculty affiliate of the Tulane School of Law. Sheffrin received his B.A. from Wesleyan University and his Ph.D. in economics from the Massachusetts Institute of Technology. He began his career at the University of California, Davis and served as both department chair of economics for seven years and dean of the division of social sciences for ten years. Sheffrin has been a visiting professor at Princeton University, the London School of Economics, Nuffield College in Oxford, and Nanyang Technological University in Singapore. He also served as a financial economist with the Office of Tax Policy Analysis, U.S. Department of the Treasury. Professor Sheffrin is the author of twelve books and over one hundred articles in macroeconomics, international finance, and taxation, including work in federal and state corporate taxation, taxpayer compliance, the psychology of taxation, and property taxation, including the effects of Proposition 13 in California. His most well-known books are *Rational Expectations and Property Taxes* and *Tax Revolts: The Legacy of Proposition 13*. He is also the co-author of a widely used text in the principles of economics. His two most recent books are *Tax Fairness and Folk Justice* and *Exploring Long-Term Solutions to Louisiana's Tax System*.

Jeffrey Thompson is a senior economist and policy advisor in the Federal Reserve Bank of Boston research department, where he is the director of the New England Public Policy Center. Prior to joining the Boston Fed, Thompson was a principal economist at the Federal Reserve Board and a professor at the University of Massachusetts Amherst's Political Economy Research Institute. He specializes in public and labor economics, household finance, applied microeconomics, income, wealth and consumption inequality, state and local taxes, and regional economics. Thompson earned his Ph.D. in economics from Syracuse University. He joined the Boston Fed in 2018.

Sally Wallace is dean of the Andrew Young School of Policy Studies at Georgia State University and a professor of economics and extraordinary professor of the African Tax Institute at the University of Pretoria. She has also served as the director of the Fiscal Research Center. Wallace was formerly an economist at the U.S. Treasury. She has served on tax reform commissions in Nebraska, Ohio, Georgia, Kentucky, Connecticut, the District of Columbia, and served as resident chief of party in Moscow. Dr. Wallace has worked in over 20 countries on issues including tax policy, policy development and analysis, and revenue forecasting. Her areas of expertise also include behavioral impacts of revenue and expenditure policy. Dr. Wallace earned her Ph.D. in economics at Syracuse University and graduated with a B.A. in economics from William Smith College. She is the proud mom of Anelia, Nora, and James Moore and is an avid runner and animal shelter volunteer.

Bo Zhao is a senior economist at the New England Public Policy Center in the Federal Reserve Bank of Boston research department. He specializes in public finance and urban and regional economics. In 2013, he received the Boston Fed's President's Award. Zhao earned his Ph.D. in economics and his M.S. in applied statistics from Syracuse University. He joined the Boston Fed in 2005 and served on the Municipal Aid Subcommittee of the Massachusetts Municipal Finance Task Force from 2006 to 2007.