

STATE OF NEW HAMPSHIRE
Honorarium or Expense Reimbursement Report (RSA 15-B)



Type or Print all Information Clearly:

Name: Susan W Army Work Phone No. 271-3529
First Middle Last

Work Address: LOB 202

Office/Appointment/Employment held: 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. When the source is a corporation or other entity, the name and work address of the person representing the corporation or entity in making the honorarium or expense reimbursement must be provided in addition to the name of the corporation or entity.

Source of Honorarium or Expense Reimbursement:

Name of source: _____
First Middle Last

Post Office Address: _____

Occupation: _____

Principal Place of Business: _____

If source is a Corporation or other Entity:

Name of Corporation or Entity: Lincoln Institute of Land Policy

Name of Corporate/Entity Representative: _____

Work Address of Representative: 113 Brattle St., Cambridge MA

Food and/or beverages consumed pursuant to RSA 15-B:6, II with value over \$25.00 + hotel

Value of Honorarium: gift \$384.59 Date Received: 3/7-8/13 Exact Estimate
If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an 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:
hotel + meals for seminar Economic Perspectives on State & Local Taxes

"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."

Susan W Army
Signature of Filer

4/1/13
Date Filed

9/07
RSA 15-B:9 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

RECEIVED

APR 01 2013

NEW HAMPSHIRE
DEPARTMENT OF STATE

3/29/2013 11:37 AM

LINCOLN INSTITUTE OF LAND POLICY

NEW ENGLAND PUBLIC POLICY CENTER
FEDERAL RESERVE BANK OF BOSTON

ECONOMIC PERSPECTIVES ON STATE AND LOCAL TAXES AGENDA

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

Thursday, March 7, 2013

Harvard Faculty Club, 20 Quincy Street, Cambridge, MA

6:30-8:30 p.m.

Reception and Dinner for participants and faculty

Friday, March 8, 2013

Lincoln House, 113 Brattle Street, Cambridge, MA

8:00 - 9:00 a.m.

Sign-in and Continental Breakfast

9:00 - 9:15 a.m.

Introduction

- *Joan Youngman*, Senior Fellow and Chair, Department of Valuation and Taxation, Lincoln Institute of Land Policy
- *Yolanda Kodrzycki*, 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

9:15 - 10:15 a.m.

Property Taxation and Local Government Fiscal Health

- *Yolanda Kodrzycki*, Federal Reserve Bank of Boston, "State Options for Promoting Cost-Efficient Local Government"
- *Terri A. Sexton*, California State University, Sacramento, "Is the Demise of Prop 13 at Hand?: The Property Tax and Local Control"

10:15 - 10:30 a.m.

Break

10:30 - 11:45 a.m.

Demographic Changes and State-Local Budget Challenges

- *Kenneth Johnson*, The Carsey Institute, University of New Hampshire, "New England Demographic Trends in the 21st Century"
- *Donald Boyd*, Rockefeller Institute of Government, "Report on the Volcker-Ravitch Task Force on the State Budget Crisis"
- *Sally Wallace*, Georgia State University, "State Income Tax Treatment of the Elderly"

11:45 - 12:30 p.m.

Lunch

*Chr. Res Mtg on
State Bank on website*

public health, dispatch, process

*most 03 family
MA might
NH " to MA
NH going to MA
but in NH
NE long
than going to
NH
ages of whites
but getting
productive ages
minutes*

12:30 - 1:15 p.m.

Luncheon Speaker

- *Kim Rueben*, Tax Policy Center, Urban Institute, "Impact of the Federal Government on State and Local Finances"

Separate effect on educ. spending? I all shows up next yr because approved a yr ahead

1:15 - 2:00 p.m.

Reflections and Discussion

- *Rep. Jay Kaufman*, Massachusetts House of Representatives, "Reforming Tax Expenditures in Massachusetts: A Work in Progress"

at gov't he's by dep on but makes but 2/3 of cost of state or 1/2 of cost from credit loss with some. mostly small tax exp? - [R.D.] NO L, how long can carry tax exp? - P2C on Trans P-Tx, BPT, etc.

2:00 - 2:15 p.m.

Break

2:15 - 3:45 p.m.

Tackling State and Local Tax Expenditures

- *Adam Langley*, Lincoln Institute of Land Policy, "Rethinking Property Tax Incentives for Business"
- *Stanley McMillen*, Economist, formerly with Connecticut Department of Economic and Community Development, "Evaluating State and Local Tax Incentives"
- *Jeff Chapman*, Pew Charitable Trusts, "Avoiding Runaway Costs for Tax Expenditures"
"Evidence counts: Tax Incentives for B.C. Growth"
- *David Brunori*, The George Washington University, "The Need for Property Tax Expenditure Budgets"

3:45 p.m.

Adjourn

check out list part of rpt on econ. dev. prog. s

vs. all tax exp. & whether ext/cor

get before good est. of costs + annual limit on them - A. make sure final version of bill has a cost est. - IA puts total cap on all ec. dev. incentives yr

MA film tx credit \$70M/yr, 20% production cost - \$200k/job created if take round estimate

Chapman @ pewtrusts.org

make legal's look at it - OR has 6-yr sunset for all credits, similar goals same yr, budget cap on them.

eval, using indep. data - look firm by firm at whether would have expanded/moved/whether w/ it - look at harm to jobs by firms reorg credit (displacement) - & get net benefits incl. loss of govt on other things - does prog. meet stated goals (define goals)