

2011

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Ajay K. Mehrotra

Indiana University Maurer School of Law

Joseph J. Thorndike

Tax Analysts

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Recommended Citation

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From Programmatic Reform to Social Science Research: The National Tax Association and the Promise and Perils of Disciplinary Encounters

Ajay K. Mehrotra

Joseph J. Thorndike

This article uses the history of the National Tax Association (NTA), the leading twentieth-century organization of tax professionals, to strengthen our empirical understanding of the disciplinary encounter between law and the social sciences. Building on existing sociolegal scholarship, this article explores how the NTA embodied tax law's ambivalent historical interaction with public economics. Since its founding in 1907, the NTA has changed dramatically from an eclectic and catholic organization of tax professionals with a high public profile to an insular, scholarly association of mainly academic public finance economists. Using a mix of quantitative and qualitative historical evidence, we contend that the transformation in the NTA's mission and output can be explained by the increasing professionalization and specialization of tax knowledge, and by the dominant role that public economics has played in shaping that knowledge. This increasing specialization allowed the NTA to secure its position as a bastion of scholarly tax research. But that achievement came at a cost to the organization's broader civic mission. This article is thus a historical account of how two competing professional disciplines—tax law and public economics—have interacted within a particular organizational field, namely the research and analysis of tax law and policy.

In the fall of 1907, a group of nearly 100 lawyers, university professors, business leaders, and government administrators gathered in Columbus, Ohio for the first annual meeting of the National Tax Association (NTA). Responding to the need for a rationalized

Earlier versions of this article were presented at workshops sponsored by the University of Michigan, University of Cincinnati, Indiana University, and UCLA, as well as the annual conferences of the National Tax Association, the Social Sciences History Association, and the Law & Society Association. We thank participants at those venues for their comments. We are also grateful for comments and suggestions provided by Rick Abel, Reuven Avi-Yonah, Steve Bank, Beth Berman, Elliot Brownlee, Paul Caron, Dan Ernst, Bill Fox, Bryant Garth, Jane Gravelle, Jay Krishnan, Leandra Lederman, Kyle Logue, Isaac Martin, Ed McCaffery, Bill Popkin, David Reingold, Galit Sarfaty, Ferdinand Schoettle, Joel Slemrod, Kirk Stark, Emil Sunley, Bob Tannenwald, Chris Tomlins, Dennis Ventry, Jr., Onno Ydema, and the editors and anonymous reviewers of *Law & Society Review*. Outstanding research assistance was provided by Ryan Guillory, Jeff Peabody, and Sarah Kellogg, and funding for this research was supported by an Indiana University Maurer School of Law summer research grant. Please direct correspondence to Ajay K. Mehrotra, Indiana University Maurer School of Law—Bloomington, 211 S. Indiana Ave., Bloomington, IN 47405; e-mail: amehrotr@indiana.edu; and Joseph J. Thorndike, Tax Analysts, 400 S. Maple Ave., Falls Church, VA 22046; e-mail: joe_thorndike@tax.org.

Law & Society Review, Volume 45, Number 3 (2011)
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structure of public finance, these experts sought to transform the laws and legal institutions undergirding the country's fiscal framework. Within a few decades, the NTA became the leading professional network of public officials, businessmen, lawyers, and academics interested in tax reform. Its annual meetings drew regular coverage from the popular press, while its publications commanded the attention of public officials around the nation. Indeed, historians have described the NTA as "the greatest educational force of its day in fiscal reform" (Yearley 1970: 187) and "the single most influential tax organization in twentieth century America" (Higgins-Evenson 2003: 68; see also Ellis 1991).

The NTA's founders hoped their fledgling organization would promote "the sound theory and efficient administration of public finance" (NTA Constitution 1908: Art. I, Sec. 2). To advance that goal, they recruited a multidisciplinary membership and stressed the importance of melding theory and practice. These hallmarks of the organization have proved durable; the NTA has continued to marshal the professional knowledge of fiscal experts, while also striking a symbiotic balance between the world of ideas and the realm of pragmatic implementation.

Such continuity, however, masks how the NTA has changed dramatically since its founding. Overall membership has declined steeply, especially since the 1970s. Popular press coverage has diminished markedly. And, most important, the NTA's membership has shifted enormously: once divided evenly between lawyers, business representatives, academic economists, and government officials, the organization has increasingly become the domain of professional scholars, especially public finance economists. Other tax professionals have continued to participate, but their influence has declined steadily.

Membership changes have, in turn, transformed the character of the NTA. In its early years, the association focused on advancing a programmatic agenda for tax reform. While fostering a modest amount of scholarship, it sought to engage policy debates by forging unanimous proposals aimed squarely at lawmakers. In the late 1920s, however, the NTA began to abandon its reformist agenda, emphasizing instead its role as a scholarly association (Schoettle 1979). This shift accelerated after World War II, when public finance economists came to dominate not only the NTA's membership, but its publications as well.

What does the NTA's transformation tell us about broader sociolegal concerns regarding the limits and possibilities of interdisciplinary research and professional interaction? This article uses the NTA's history as a case study to strengthen our empirical understanding of the disciplinary encounters between law and the social sciences. Many sociolegal scholars have explored the origins and

historical development of the interdisciplinary interactions between law and the social sciences, often with the aim of explaining the origins and development of the Law and Society Movement (see, e.g., Galanter & Edwards 1997; Garth & Sterling 1998; Kalman 1996; Rubin 1997; Tomlins 2000; Vick 2004).¹ More specifically, sociohistorical tax law scholars have documented how one particular social science, the subfield of public economics, has pervaded the scholarship and pedagogy of tax law, and consequently diminished the influence and prestige of academic tax lawyers, and distorted the goals of using tax law to address inequality (Livingston 1997; Ventry 2002).

Much of the existing scholarship, however, examines interdisciplinarity mainly from law's perspective to emphasize the lost promise of disciplinary encounters. It focuses on stories of "mutual enlightenment that never happened" (Kalman 1996: 329); on how early interdisciplinary cooperation and competition gradually gave way to the social sciences being "assimilated into the law" (Garth & Sterling 1998:461); and on how the law's access to state power ensured that social science remained subordinate to the supremacy of law's modality of rulemaking (Rubin 1997; Tomlins 2000). While this sociolegal literature notes the complex and uneven history of the disciplinary interactions between law and the social sciences, for the most part it tends to agree that, despite occasional inroads made by the social sciences, law generally maintains its ascendancy over other cognate disciplines. Indeed, most scholars concur that because of law's capacity to set the parameters of policy debates—its ability, that is, to constitute the rules of the game—law mostly wins in the interdisciplinary struggle to define what is considered legitimate policy expertise.

We seek to build upon these strands of scholarship to explore how the NTA embodied tax law's ambivalent historical interaction with public economics. The history of the NTA provides a rich, empirical example of an organization that gradually transformed itself from a unique, interdisciplinary association engaged in contests over state power to a parochial, scholarly group of public finance economists with limited access to law's rulemaking authority. In this sense, the NTA's history parallels the standard accounts of the historical interrelationship of law and social science. But unlike the existing scholarship, which focuses mainly on how law's dominance has hindered the progress of interdisciplinarity, we invert the analytical frame to show how the social sciences, in our

¹ Historians of American thought have, likewise, chronicled how the rise of the university-based social sciences at the turn of the twentieth century was part of a broader pattern of professionalization and specialization in American intellectual life (Bender 1993; Furner 1975; Haskell 1977; Ross 1991; Veysey 1965).

case public economics, have suffered from their lost interest in law, administration, and battles over the legitimacy of public power. The NTA's abandonment of interdisciplinary engagement with law and other social sciences, in other words, has meant not just a loss of interest, but also a loss of influence over state formation and public policymaking.

Our broader aim, therefore, is to use the NTA as an organizational space to understand how disciplinary encounters between economics and law have influenced the making of American tax policy. We argue that an organization founded as a multidisciplinary vehicle for tax law analysis gradually lost its access to the public sphere as its membership grew less diverse, and as it retreated from debates about the legitimate use of state power. Where once the organization had drawn strength, vitality, and public prominence from its interdisciplinary character, the narrower, more intellectually homogenous organization that emerged during the latter decades of the twentieth century found itself increasingly estranged from state power and the policy arena.²

Using a mix of quantitative and qualitative historical evidence, we demonstrate that the shift in the NTA's mission and output can be explained by the increasing professionalization and specialization of tax knowledge, and by the dominant role that public economics has played in shaping that knowledge.³ To some degree, the NTA changed because the world around it changed. Born of the burgeoning Progressive movement, the early NTA reflected that movement's faith in professional expertise and bureaucratic authority, its disdain for popular politics, and its commitment to state action. Many early NTA members thus were active participants in the rise of the modern corporation, the research-based university, the nascent administrative state, and the general "organizational" revolution in American life (Balogh 1991; Galambos 1970; Wiebe 1967).

Yet when political and social currents transformed Progressivism—which was never, in any case, a fully coherent social or intellectual movement (Flanagan 2006; Rodgers 1982, 2000)—the NTA was transformed as well. Once able to attract an interdis-

² There are, of course, limits to using the NTA as an organizational space to explore law's disciplinary encounters. In recent decades, the NTA, like the scholarly law and economics movement, has limited its interdisciplinarity to the interactions between only one of the social sciences (i.e., economics) and law. One of the objectives of this paper is to chronicle the NTA's transformation from a truly interdisciplinary organization to one that resembles a subset of the law and economics movement.

³ Like previous historical studies of the NTA (Ellis 1991; Schoettle 1979), this article faces the methodological challenge of trying to uncover the NTA's history without access to its unpublished historical records, records that apparently do not exist. The dearth of archival material makes the association's published materials—including the proceedings of its annual conference and the various periodicals published under the NTA imprimatur—the principal source material for any organizational history.

disciplinary membership that appealed to a broad audience of lawmakers and educated citizens, in later years the NTA has appeared to retreat from the political and public sphere.

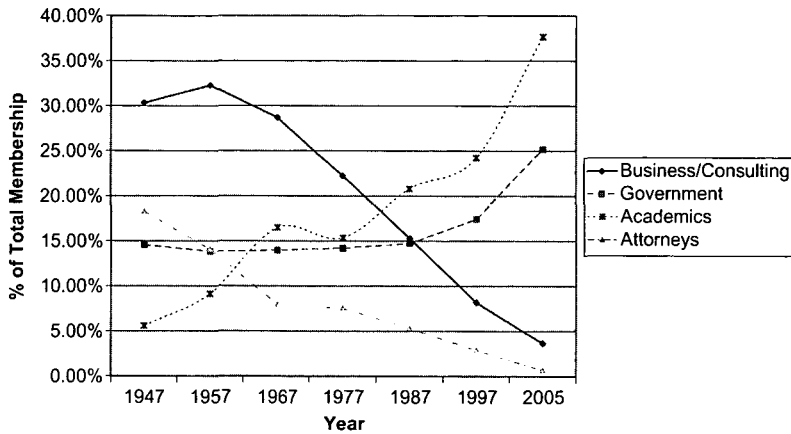
The shift in focus from programmatic reform to social science research came with steep costs. As its membership became homogenous and its publications more focused on economic scholarship, the association sacrificed some of its links to law, administration, and public power. Consequently, the NTA lost some of its access to statecraft. Because law is “the traditional language of the state” (Garth & Sterling 1998: 456), the modern NTA found itself with a shrinking vocabulary.

The history of the NTA is not, however, a simple tale of declension. The organization’s early years were no “golden age” for advocates of scientific tax reform, and its latter decades do not represent an unrestrained flight toward academic insularity (and obscurity). But neither is the story a whiggish narrative of uplift and linear progress; members did not abandon the rough and tumble of politics for the purer, more rarefied world of scholarship. Rather, the history of the NTA is a complex story of tradeoff and compromise, accommodation and innovation. For more than a century, the organization has trod the shifting line separating political activism from academic scholarship. In trying to maintain its balance, the NTA has continued to advance salient fiscal reforms. But it has also squandered opportunities and become increasingly estranged from large and powerful constituencies. What was once an influential, and interdisciplinary, organization of fiscal experts has gradually become a more insular, scholarly association dedicated to the economic analysis of public finance. Exploring the NTA’s transformation may thus provide some further insights into the promise and perils of disciplinary encounters.

The NTA’s Changing Composition

The NTA’s membership has changed dramatically over time, reflecting the growing professionalization and specialization of tax expertise. Broadly speaking, academics have represented an increasing percentage of the organization’s total membership in the post-WWII period. Prominent university-based economists had always occupied pivotal leadership positions, and in the early years academics accounted for roughly a quarter of those attending the annual conference (Ellis 1991). Still, by mid-century, university-based scholars constituted only a small fraction of the total membership.

In the post-World War II period, however, academics became the largest group, accounting for well over 40 percent of total



Source: Compiled by authors using *NTA Annual Conference Proceedings*, 1947–2005.

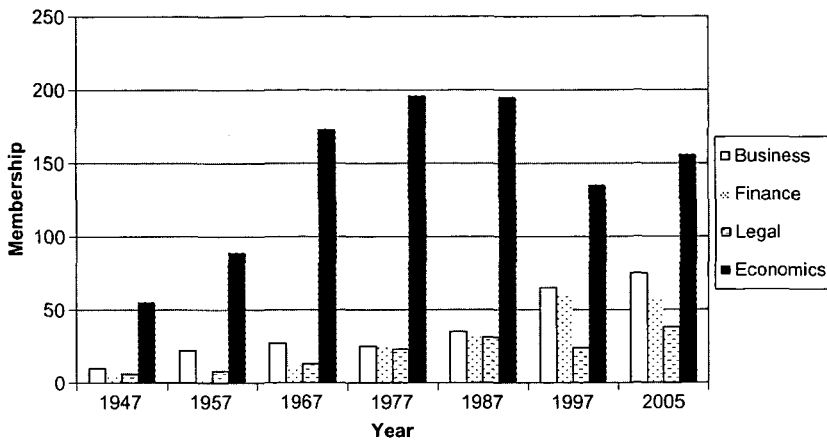
Figure 1. Percentage of NTA Membership by Major Membership Type, 1947–2005.

membership (Slemrod 1995; National Tax Association 2006).⁴ Meanwhile, the number of NTA members from the business community and the practicing tax bar declined steadily. Whereas business officials and consultants constituted roughly one-third of total membership at mid-century, they made up 5 percent in 2005. Over the same period, the number of self-identified attorneys decreased from nearly 20 percent to a miniscule figure. Although the absolute number of self-identified government officials has remained relatively stable, the steady overall decline in the association's membership has made government officials an increasing percentage of total membership (see Figure 1).⁵

It was not just any type of academic that gravitated to the NTA. Since the late 1940s, academic and professionally trained economists have dominated the organization, not only in absolute and percentage terms, but also in the association's leadership. The number of NTA members formally affiliated with university economics departments has grown along with the dramatic expansion of economics doctoral degrees and the attendant growth in the membership of the American Economic Association (Fourcade

⁴ When one excludes institutional members, academics account for closer to 60 percent of the NTA's individual membership—a figure supported by a recent NTA survey (Kalambokidis 2010; National Tax Association 2006).

⁵ Figures 1 and 2 have been constructed with data compiled by the authors from the association's annual conference proceedings. Since 1947 the conference proceedings have listed members by name, affiliation, and address. After coding the membership registries listed in each of the years examined, we aggregated the data to illustrate the association's changing membership over time.



Source: Compiled by authors from *NTA Annual Conference Proceedings, 1947–2005*.

Figure 2. Composition of NTA Academic Members, 1947–2005.

2009: 75). The dominance of the economics profession within the NTA can also be inferred from the other types of academics who are part of the organization. With professionally trained economists frequently holding research and teaching appointments in business and law schools, as well as in government and industry, it is more than likely that the composition of NTA academic members—and perhaps also its government members—consists mainly of trained economists, regardless of their formal, self-identified institutional affiliation (see Figure 2).⁶ Similarly, a brief examination of the NTA's recent leadership shows that trained economists, affiliated with universities, government agencies, and private organizations, have filled the association's leadership ranks.⁷

As public finance economists have come to dominate the NTA, the organization's total membership has declined steadily. Recently, the NTA has consisted of roughly 1,000 members, a stark decrease from a peak of nearly 2,000 members in 1977. The rise of competing, more specialized groups certainly explains much of this decline. The recent creation and development of organizations

⁶ A 2010 NTA survey of members found that roughly 70 percent of respondents identified "economics as their primary professional field (Kalambokidis 2010: 5).

⁷ For a list of the NTA's past presidents, see: National Tax Association, Past NTA Presidents, available online at: <http://www.ntanet.org/about-nta/past-presidents.html> (accessed on 23 August 2010). The NTA has recently adopted an informal policy of rotating the presidency among academics, government officials, and members of private tax organizations. Still, nearly all of the recent presidents have been trained economists. [Interview with Joel Slemrod (University of Michigan economist and past NTA president), May 22, 2009, Washington, DC]

such as the Federation of Tax Administrators and the National Association of Tax Professionals has placed added pressure on the NTA's efforts to maintain its traditional multidisciplinary membership.⁸ The growing size and activity of the American Bar Association's Tax Section also seems significant, given the sharp decline of lawyers participating in the NTA.

The gradual shift in the NTA's composition may explain the overall decline in its membership. Because the decline seems to have begun in the late 1970s, just as academic economists began to dominate the membership rolls and as competing organizations emerged, it appears that membership has responded predictably to the changing makeup of the association. And because NTA meetings and publications are increasingly focused on trends in public economics scholarship, noneconomists may have had fewer reasons to remain members.

The NTA's trend toward specialization and concentration mirrors broader patterns in the social and behavioral sciences. For decades, historians have remarked on a similar shift that has characterized numerous academic organizations over the course of the twentieth century (Furner 1975; Ross 1991). As public finance scholars have increasingly turned inward to refine their sophisticated scholarly theories with quantitative research and formal models about the economic effects of taxation, the NTA has followed suit with its publications and activities. And just as the association's academic membership has increased over the century, the scholarship and writing published by NTA-sponsored journals, including the *National Tax Journal (NTJ)*, has become less accessible to nonspecialists (Goode 1997: 715–16).

The Origins and Early Development of the NTA

The NTA was neither the first nor the only civic group to examine tax policies. Nineteenth-century state and local taxpayers' associations were common throughout the nation, and in 1901, the National Civic Federation (NCF), an organization of business leaders and social reformers, sponsored its own National Conference on Taxation. The NCF meeting focused on the interstate coordination of fiscal policies and the process of developing uniform state laws, as a means of preserving state government

⁸ Recent NTA leaders have identified these two groups as competing organizations. [Interviews with J. Fred Giertz (University of Illinois economist and longtime NTA Executive Director), Robert Tannenwald (Federal Reserve economist and past NTA president), Joel Slemrod, and C. Eugene Steuerle (Tax Policy Center economist and former NTA president), May 21 and 22, 2009, Washington, DC]

autonomy (Cyphers 2002: 30–1; National Civic Federation, 1901). The NCF, however, failed to capitalize on the momentum created by its novel gathering of public finance scholars, tax lawyers, and government administrators. The NTA thus forged ahead where the NCF left off.

The NTA Aim of Fostering Interstate Cooperation

What set the NTA apart from other civic organizations was its deliberate attempt to bring together the multiple parties interested in tax reform. Calling upon university professors, government officials, and prominent members of the business and legal communities, the NTA sought to develop a network of tax experts dedicated to developing “the best informed economic thought and ripest administrative experience available for the correct guidance of public opinion, legislative and administrative action on all questions pertaining to taxation” (Foote 1913: 22; National Tax Association 1908: 617). As Ohio Governor Andrew L. Harris explained at the first NTA conference, the association sought “to secure the application of correct economic and business principles in all tax legislation, and thus develop a high degree of uniformity in the tax laws of the several states” (Foote 1917: 27; Harris 1908).

The personal backgrounds of many NTA founders explain their shared interest in coordinating interstate tax policy. Two of the original founders, Allen Ripley Foote and Lawson Purdy, were experienced state and local tax administrators, as well as political activists who straddled the worlds of law, business, and political reform. Foote and Purdy recognized that the changing landscape of early twentieth-century American political economy required greater state-level fiscal coordination (Ellis 1991; Yearley 1970). With a greater demand for public goods and services, state and local governments were struggling to find suitable alternatives to the general property tax, which still provided nearly 70 percent of total subnational government revenue (Carter et al. 2006) despite its increasing inability to assess accurately new forms of intangible property. Pooling and deploying expert knowledge to address the common problems of subnational taxation would become a hallmark of the early NTA.

Yet, if NTA members agreed that fostering interstate comity was a fundamental goal, they did not always concur on how or why the association should pursue such an objective. Some sought uniform state tax laws to maintain the autonomy of state governments against the rise of federal power; others believed that uniform state laws might limit the ruinous state-level economic competition that had characterized nineteenth-century American federalism

(Scheiber 1996). In time, these and other disagreements would lead the association to forsake its commitment to fundamental fiscal reforms.

One way in which the NTA fostered reform was by uniting those who were interested in harmonizing conflicting state and local tax laws. At a time when Congress was increasingly enacting intergovernmental policies designed to centralize power while respecting the constitutional authority of the states (Johnson 2007), the NTA became a critical professional network linking national and state bureaucrats with powerful and interested parties for the purpose of enacting more uniform legislation. Some members believed the NTA was in a superior position to foster such democratically engaged tax reform. In contrast to the American Bar Association's National Conference of Commissioners on Uniform State Law—a group NTA officials disparaged as having “neither the individuality, prestige, nor contact that enables it adequately to influence the people and through the people their representatives in the legislatures”—the NTA could reach “the people” and their lawmakers (Reed 1908: 31; Teaford 2002: 88–9). These sentiments ironically presaged one of the early NTA's most consistent challenges: its democratic desire to reach a broad audience while coordinating technical tax expertise.

Resolving this seeming paradox remained a pressing question for the NTA. Lacking any legal authority, the association could not simply impose recommendations upon legislators or administrators. But it could encourage greater state comity by acting as a clearinghouse for diverse, objective, and unbiased fiscal ideas and sound administrative knowledge. “This association,” Foote declared, “through the discussions of its conferences . . . will formulate accurate information regarding the experience of each state on each question involved and make such information available for the guidance of any state having need of it.” Legislators and state administrators “can thus get what they need quicker, and in much more serviceable shape, through one central source of information than they can by applying to 48 sources, as they must do in the absence of a central source” (Foote 1913: 22; Foote 1908). Given the diversity of interests and profiles of early NTA members, Foote's notion of deploying the organization as a depository of tax knowledge soon became the favored view.

Merging Theory and Practice to Provide Nonpartisan Education

NTA officials understood that to become an effective storehouse of tax knowledge, they needed to bring together scholars and policymakers. Thus, from the start, merging “men of science” with “men of action” was a predominant goal. As Columbia economist

and NTA president Edwin R.A. Seligman explained, the association was the place where “the thinker learns the actual facts from the practical administrator; and here it is that the administrative official gets a fresh enthusiasm and a new inspiration from mingling with his colleagues and deepening his understanding of the principles that must underlie all successful administration” (Seligman 1914: 17).

Tax administrators were equally supportive of mixing theory and practice, though unsurprisingly they privileged their own perspective. For instance, Foote contended that it was government officials—“those who make a profession of the duties of tax assessors and collectors”—who had the most to offer the organization. These were the people who were educating the academic theorists by taking them out of the cloistered world of the academy to put them in touch with “the practical work of legislation and administration” (Foote 1913: 23).

Foote did not simply preach the need for a diverse network of professional experts; he also helped build such networks, reaching out to taxpayers, academics, lawyers, and business organizations to develop the intellectual infrastructure for tax reform. He consistently pressed Harvard economist and NTA official Charles J. Bullock to circulate NTA publications to the Boston Chamber of Commerce.⁹ By reaching out to business, however, Foote occasionally abandoned the vision of the NTA as a neutral clearinghouse of knowledge. Instead, he tried to make the association a pivotal player in a highly political form of advocacy. Like many a Progressive-era reformer, Foote eagerly sought to use his specialized knowledge to shape state action. In his zeal to curry favor with the Boston Chamber of Commerce, Foote was even willing to fabricate evidence about the particular supporters of Massachusetts tax reforms.¹⁰

Despite Foote’s occasionally misplaced enthusiasm, the NTA’s attempt to combine theory and practice became one of the association’s greatest strengths. Indeed, it was one of the main reasons why members believed the organization could avoid the acrimony of partisan politics, and hence bolster its supposedly superior base

⁹ Bullock to James McKibben, Aug. 11, 1909; McKibben to Foote, Aug. 26, 1909; Foote to McKibben, Aug. 30, 1909; Sept. 2, 1909. Folder 350-17, “Taxation—Federal Taxation on Corporate Earnings,” Case 67, Boston Chamber of Commerce Collection, Baker Library Historical Collections, Harvard Business School, Boston, MA [hereinafter BCC Papers].

¹⁰ In 1910, when the Boston Chamber of Commerce was lobbying the Massachusetts legislature to consider a state constitutional amendment reforming the property tax, Foote provided the chamber with two different certified letters attesting to the composition of the key members of the NTA’s resolutions committee. The two letters were identical except that they listed different supporters of the reform, so as to appeal to different lawmakers. Foote to Aaron Prussian (Secretary, Boston Chamber of Commerce Tax Committee), 21 May 1910, Folder 350-43—Constitutional Amendment Campaign Material, BCC Papers.

of neutral and objective technical knowledge. A veneer of objective, technical expertise that was accessible to nonexperts also gave the NTA an increasing public profile and the opportunity to influence tax policy. In fact, throughout its first two decades, the NTA received significant press coverage from leading newspapers drawn to the association's civic aim of gathering and disseminating non-partisan, expert tax knowledge. Moreover, NTA officials corresponded regularly with leading lawmakers, sharing copies of the association's publications, and inviting these lawmakers to speak at annual conferences.¹¹

At its roots, then, the early NTA sought to foster an ethos of neutrality as part of its civic and educational mission. Ohio Governor Andrew Harris summarized this feeling when he reminded NTA delegates in 1907 that "this conference is not in the interest of its members. It has no selfish purpose." The conference "is in the interest of the people. . . . You are here to solve the great problems and suggest ways and means by which the burden of taxation will fall equitably upon all" (Harris 1908: 5). On the surface, at least, the NTA's nascent knowledge-gathering process was designed for the commonweal, not any one class or group. Social responsibility and civic engagement, not scholarly pursuits or individual interests, appeared to be the association's *raison d'être*.

Reflecting on the NTA's early achievements, Yale economist and NTA leader Fred R. Fairchild later emphasized the nonpartisan nature of the organization and its instrumental use of ideas. "The NTA has not devoted itself to propaganda," Fairchild boldly announced. "It is essentially an educational movement. As such its influence must necessarily be indirect and its accomplishment often intangible." Although he was confident that the organization was indirectly effectuating tax reforms, Fairchild concluded with a dire and prescient warning. The NTA could only maintain its educational mission, he insisted, if it remained open to a broad spectrum of ideas. "The association must be catholic in its composition and sympathies," Fairchild said. "It must give a hearing to every interest and every kind of opinion; it must conduct no propaganda" (Fairchild 1917: 11–12).

On one level, the NTA's claims about its broad tolerance of diverse fiscal ideas were supported by the organization's structure. Institutionally, the NTA's annual conference of tax experts—each of whom was appointed by a governor or university president—was

¹¹ See, e.g., Alfred E. Holcomb to Anita H. Stephens Aug. 12, 1921; S. Parker Gilbert to Holcomb Aug. 27, 1921; and the many copies of the NTA *Bulletin* contained in Box 209, Folder: "Tax—National Tax Association, 1921–24," Record Group 56—General Records of the Department of the Treasury, Correspondence of the Office of the Secretary of the Treasury, Central Files of the Office of the Secretary of the Treasury, 1917–1932, National Archives and Record Administration 11, College Park, MD.

insulated from the larger organization, which functioned like any civic voluntary association (Ellis 1991). This division between the annual conference and the overall association was meant to keep the experts free from political entanglements, so that they could independently discuss the merits of different tax reform proposals.

But while open to a broad set of topics and opinions, NTA leaders were also cognizant—perhaps too cognizant—of the political controversy surrounding certain tax issues. The tariff, for example, was a perennial national issue, rife with sectional tensions (Bensel 2000; Irwin 1996). Since the early republic, import duties had been a mainstay of federal revenues, generating the vast majority of national receipts (Brownlee 1996). Supporters of the tariff claimed that customs duties were essential to protecting American “infant industries.” Detractors countered that the tariff facilitated the formation of monopolies and hence was the “mother of all trusts” (Taussig 1910).

The NTA could have addressed tariff policy, but chose not to because many members believed it was too politically controversial. Given the failures of the National Tariff Commissions to impose some rationality on the tariff-making process, most NTA members believed that the setting of customs duties was a political issue invariably determined by legislative log-rolling, not rigorous scientific thinking. Because the organization was genuinely concerned about concrete reforms that could, in fact, be implemented above the fray of party politics, the NTA, Seligman explained, “intended rigidly to exclude the tariff question” from its discussions (National Tax Association 1914: 12).

The tariff was not the only highly charged issue that troubled the NTA. The organization also kept its distance from any topic—especially those affecting commercial interests—that led to divisions within the organization’s membership. “It has been our policy at these conferences,” the NTA official Arthur C. Pleydell informed a member of the Boston Chamber of Commerce, “not to press for adoption of any resolutions upon which there was a serious division of opinion. In this way, we believe that the resolutions will be accepted as representing a consensus of the opinions of those who have given time and thought to the consideration of these problems, and will carry weight which would not attach to opinion of a bare majority.”¹² Two decades later, after a bitter struggle to identify a substitute for the general property tax, the NTA officially institutionalized a policy of requiring “substantially unanimous opinions”

¹² Arthur C. Pleydell to Aaron Prussian (Secretary, Boston Chamber of Commerce Tax Committee), 21 May 1910. Folder 350-43—Constitutional Amendment Campaign Material—Taxation 1 of 3. BCC Papers.

for its conference resolutions (National Tax Association 1930: xii; Schoettle 1979). This change to the organization's bylaws would have far reaching consequences for the NTA's future.

If excluding divisive fiscal subjects was an appropriate way to insulate the organization from partisan politics and forge a consensus around viable reforms, there were other topics—notably the single-tax—that seemed to be marginalized for less appropriate reasons. In the late nineteenth century, the journalist Henry George and his provocative proposal to raise all government revenue by imposing only a single tax on land rents were enormously popular among ordinary Americans (Barker 1955; Thomas 1983). Although George had long since passed the scene, the single-tax continued to have great general appeal in the second decade of the twentieth century (Brownlee 1996: 43–4).

Single-tax proponents, however, were conspicuously absent from the NTA's reform agenda. So too were the opinions and ideas of common taxpayers. Maintaining the boundary between amateurs and the experts was one way the organization acted as a gatekeeper in policing the jurisdictional contours of acceptable social and economic analysis. The economic, legal, and business elites who joined the NTA and attended its annual conference were thus doing critical "boundary work" (Gieryn 1999) by marginalizing the "amateur" voices of journalists and popular activists. In distinguishing the early NTA as an organization of "real" tax experts, founding members—many of whom were academics and lawyers engaged in their own professionalization project (Furner 1975; Gordon 2008)—were laying claim to the legitimacy and authority of the tax knowledge that the NTA was producing.

NTA leaders insisted that the association "was catholic in its composition and sympathies," and that it did not engage in "propaganda." But the refusal to discuss politically contested issues and the paucity of populist perspectives suggests that some viewpoints were more palatable than others. Even in its early years, then, the NTA seemed to have a preference for a special type of tax knowledge produced by a particular kind of expert.

Reforming the General Property Tax

While the NTA was marginalizing certain kinds of tax reform, it was spearheading others. Throughout the 1920s, as the U.S. Treasury Department was embarking upon a national campaign to convince ordinary Americans of the virtues of tax cuts amid post-World War I fiscal retrenchment (Murnane 2004), state and especially local governments remained active in raising revenue and providing necessary public goods and services (Wallis 2000).

Consequently, NTA officials remained focused on subnational tax issues. Chief among them was reform of the state and local general property tax. Since the early nineteenth century, the general property tax had been a central component of *both* state and local finance. This overlapping tax base created numerous problems, not the least of which was the disincentive for local, politically appointed tax assessors to accurately measure the property of their constituents (Fisher 1996; Teaford 2002).

The NTA seemed uniquely qualified to address problems with the general property tax. Because the NTA—at least in these early years—was dominated by practical administrators and lawyers familiar with the everyday operation of the property tax (as well as a handful of scholars who thought deeply about the broad problems of fiscal federalism), the NTA was able to exploit early disciplinary encounters between economic experts and lawmakers to underscore the defects of what they saw as an antiquated property tax system. In particular, the organization was able to spotlight the failures of the general property tax to reach intangible property, namely stocks, bonds, and other securities (Keller 1990; Yearley 1970).

In theory, the general property tax found in most state statutes was intended to apply equally to all forms of property, real and personal, tangible as well as intangible. Owners of land, buildings, machinery, and other types of real property were to be taxed the same as individuals who held their wealth in financial instruments. Yet with the rise of finance capitalism and the growing prevalence of corporate securities in the early twentieth century, personal property became increasingly intangible and more difficult to identify and assess for tax purposes (Roy 1997; Yearley 1970). These difficulties were exacerbated by an assessment process that was controlled in many states by locally elected or politically appointed part-time assessors, who had little incentive to determine accurately the value of personal intangible property.

The NTA proposed several ways to reform the general property tax. One was to amend state constitutions to permit other forms of taxation, namely, income taxes. Another was to separate the sources of tax revenue between states and localities, leaving the levy on real property to localities and thereby permitting state officials to experiment with new forms of taxation. A third approach called for the state-level centralization of tax authority through the creation of tax commissions and similar administrative agencies (Mehrotra 2008, Teaford 2002). As a result of the NTA's efforts and other historical forces, state governments' reliance on property taxes declined steadily throughout the century (Carter et al. 2006).

Improving state and local property taxes was one of the early achievements of the NTA, but it was merely an example of the overarching objective of its leading members. The association's primary goal was to bring together a variety of tax experts to discuss ways of sharing expertise and information—expertise and information that could be used to encourage greater state-level cooperation. For the most part, the NTA was able to realize this goal during the first two decades of its existence. But when it came to developing a consensus on new or alternative forms of taxation, the NTA was much less organized or unified.

In the late 1920s, the NTA attempted, yet failed, to construct a model system of state and local taxation. This lack of consensus, in turn, compelled key officials to reconsider the NTA's commitment to programmatic reform. In one of the association's most important early moves, it amended its constitution in the late 1920s to restrain the organization from taking official normative positions on salient fiscal topics (National Tax Association 1930; Schoettle 1979).¹³ This seemingly minor, technical change to the bylaws had profound implications for the NTA's future, as it marked the beginning of a major change in the association's move away from programmatic reform. Ironically, just as the organization was reaching new heights in its public profile and broad educational mission, the NTA opted to turn inward and forsake some of its most vital links to law and policymaking. Instead, the NTA redoubled its commitment to scientific and scholarly pursuits. The timing of this organizational transition could not have been more critical, for as the NTA began to alter its aims, the world around it was engulfed by historical events that would forever transform the fiscal landscape.

The Great Depression, War, and the Rise of Federal Tax Policy

The 1930s were tough years for the United States, but they were good ones for the NTA. Like most Americans, NTA members found their lives upended by the Great Depression. But the NTA, with its diverse membership, was thrust to the center of public debate, at a time when the economics profession as a whole appeared to be distant from national policymakers and suffering from a bout of

¹³ The amended NTA constitution required "on a question of taxation or public finance of general public interest, no position shall be taken by the association unless the vote shall represent substantially unanimous opinion, which shall be deemed to be expressed by not less than a four-fifths vote" (National Tax Association 1930: xii). With total membership reaching well over 350 individual administrators, academics, and taxpayer representatives, such a requirement spelled the beginning of the end of the NTA's public engagement (Schoettle 1979: 443).

Depression-induced professional self-doubt (Bernstein 2001). As federal and state lawmakers cast about for ways to alleviate the nation's misery and encourage its economic recovery, tax experts from a variety of disciplines and professional backgrounds were called upon to be crucial players in the policymaking process (Leff 1984). The NTA provided a vehicle for marshaling their diverse expertise.

Over the course of the decade of the Depression, the NTA shifted more of its attention to federal tax policy. State and local issues remained the organization's bread and butter, but a survey of articles in the NTA *Bulletin*—until the late 1940s, the association's only official periodical—reveals a growing interest in federal issues. In fact, from its inaugural issue in 1916, when the editors implored NTA members to fill the journal with facts, "light up its pages with suggestions, and help it to attain the high object of which the NTA deliberately seeks," the *Bulletin* presaged how "federal expansion follows fast on the heels of state expansion" (Howe 1916: 1).

By the 1930s, the *Bulletin* was filled with articles about federal taxation. Articles considered revisions to the federal income and estate tax, including broad questions of social equity and narrower ones of administrative practicality. New taxes, like the federal tax on undistributed corporate profits or the Social Security payroll tax, also found their way into the publication. Perhaps most striking, authors began to probe the broader role of taxation in a managed economy, offering a glimpse of the Keynesian revolution that would sweep the nation—and the economics profession—after World War II (Bernstein 2001; Stein 1969).

The Great Depression compelled the NTA to take an active role in addressing key national policy issues, at a time when a variety of professionals, from lawyers to economists, were re-engaging with state power by staffing many of the emerging New Deal agencies. During this period, the NTA's diverse membership still permitted it to address broad audiences and topics. Even the NTA's academic members represented the intellectual pluralism of the economics profession, which seemed to reach its apex in the interwar years, when neoclassical economics mingled easily with varieties of economic institutionalism, including historicist economics, and other heterodox strands of the discipline (Morgan & Rutherford 1998; Ross 1991). Over time this intellectual diversity would give way to a more rigid and formal disciplinary orthodoxy within economics that would eschew interactions with legal institutions and administration in favor of formal modeling and increased mathematization (Fourcade 2009; Weintraub 2002). But for the time being, the NTA, with its eclectic orientation, appeared at the center of national tax policy debates.

Intergovernmental Relations and Balancing Revenue and Relief

With the NTA near the height of its public profile, the association provided a broad platform for a diversity of interdisciplinary views on Depression-era fiscal issues. Among the most pressing was the intergovernmental coordination of fiscal policies and balancing the demands for tax relief with the need for increased government spending on social welfare programs. By publishing the ideas and opinions of a variety of experts from economists and lawyers to journalists and government officials, the *Bulletin* displayed the NTA's ability to tap an eclectic group of notable tax authorities, who were eager to help shape the government response to the economic crisis.

The issue of fiscal federalism and intergovernmental relations had long been a pressing issue, and one that the NTA paid particular attention to from the perspective of subnational tax administrators. But the rise of federal taxing power—made all but inevitable by the crisis of World War I and the Depression's fiscal demands—gave new urgency to the issue. The salience of the topic was evident in the pages of the NTA *Bulletin*, where prominent economists and political leaders voiced their concerns. "After decades of obscurity in the dark recesses of academic lectures and treatises," observed the Columbia economist and NTA official Robert M. Haig, "the subject of the relation of the tax systems of the states and the nation has emerged with startling suddenness into the spot-light of popular interest" (Haig 1932b). Treasury Secretary Ogden T. Mills concurred, insisting that the country faced "an urgent need for systematic, unbiased and comprehensive study of these problems before we can hope to secure the coordination in our State and Federal systems of taxation which we so sorely need" (Mills 1932). The NTA tried to provide that sort of unbiased study, publishing numerous articles from a variety of experts on intergovernmental coordination throughout the 1930s.

Some fiscal conservatives seized on the economic crisis and the calls for greater intergovernmental coordination to argue for shrinking the size of the public sector at all levels of government. Across the nation, politicians unveiled plans to streamline the dysfunctional and often anachronistic structures of state and local government. The *Bulletin* responded with a string of articles considering ways to limit spending, including structural reforms for local government, tax caps, and spending curbs (Selko 1931; Lutz 1931).

At the same time, the nation was beset with taxpayer strikes and resistance movements, as farmers and homeowners made common cause to resist higher property taxes (Beito 1989). Real

estate groups throughout the country leveraged this popular unrest to agitate for property tax cuts. The *Bulletin* made plenty of room for articles on property tax relief, even giving President Hoover a platform to call for sweeping reform. "Along with the necessity for drastic tax reduction," Hoover wrote in a 1932 message to the NTA, "the most pressing fiscal problem of the day is to adjust the state and local tax systems to modern conditions so as to relieve the burden on real property which now presses so inequitably upon the farmer and the small home owner."¹⁴ Many other politicians agreed. In New York, for instance, Governor Franklin Roosevelt made property tax cuts a centerpiece of his first term in office, dismissing complaints that much of the benefit would flow to business and rich landowners, not poor farmers (Thorndike 2003).

Tax relief was appealing, both for voters and politicians. Yet to many observers, it seemed irresponsible, especially at a time when economic conditions required increased government spending particularly on poor relief. Writing in the *Bulletin*, David Lawrence, a popular political commentator, insisted that new taxes were unavoidable. "[T]hose who camouflage the issue, by crying out that all we have to do is eliminate a few bureaucrats or a few laws that they didn't like, even in times of prosperity and taxes will come down, are merely making it more difficult for the Federal Government to win the cooperation of the taxpayers in this, the most trying episode in federal finance since the war" (Lawrence 1931).

Federal and state lawmakers were eventually forced to agree. To close the yawning budget gap, lawmakers at every level of government raised old taxes and levied new ones. States, in particular, introduced a range of new taxes on sales and income, with some designed to absorb part of the burden previously assigned to property taxes. The federal government, meanwhile, raised estate taxes and considered imposing a separate inheritance tax as well. The distributional impact of some of these new levies was not lost on NTA members, who continued to analyze the equitable aspects of taxation. "I see no reason," Haig wrote, "why some stenographer should pay more for her stick of chewing gum or her movie ticket, or why some truck driver should pay more for his cigarette or his seat at the baseball game to pay for the collection of the garbage from my kitchen" (Haig 1932a). Such normative remarks about the fairness of new taxes would become increasingly rare as the NTA moved away from its engagement with policymaking and began to concentrate on more empirical, fact-based social science research.

¹⁴ Quoted in Haig (1932a).

The NTA *Bulletin* and Publicly Engaged Fiscal Scholarship

Throughout the 1930s, the NTA *Bulletin* published numerous articles on timely tax topics. Although the organization was still publishing papers from its annual proceedings, the *Bulletin* quickly became the NTA's leading platform for publicly engaged scholarship. Realizing that the growing interdependence of modern industrial life required fundamental and timely readjustments in fiscal institutions, key members of the NTA had called upon the *Bulletin* as early as 1916 to supplant the annual conference proceedings as the more flexible vehicle for disseminating tax knowledge to a broad public audience. "The time has come," announced Samuel Howe, "when the Association needs in its work a periodical which can be published from time to time during the year as may be found to be expedient . . . in which may be gathered and brought to the attention of the public matters of first importance in connection with the formulation of just systems of taxation" (Howe 1916: 5).

By the 1930s, some NTA members wondered aloud whether the *Bulletin* truly reflected the scholarship of the organization's academic members. But for the most part members and the popular press welcomed the *Bulletin's*—and by extension the NTA's—civic engagement. Perhaps the most striking quality of the *Bulletin* during the Great Depression was its agility. In the early years of the Depression, the publication responded swiftly to the burgeoning interest in local government reform, property tax relief, sales taxes, and coordination of federal and state taxation. It even covered special topics of popular interest, like the punitive taxation of chain stores.

In addition, the *Bulletin* took seriously its mission to keep the doors of debate wide open. While most articles were written by professional economists, tax lawyers, and government administrators, it made room for political leaders like Ogden Mills and opinion writers like David Lawrence as well. The NTA itself, however, seemed divided over the *Bulletin's* scope and projected audience. As early as 1931, Fairchild questioned the adequacy of the *Bulletin* as the NTA's official voice. While "useful" and "timely," it did not allow for deep, carefully reasoned scholarly debate. "There is right now, I believe, a need for a real national journal of taxation," he declared in his 1930 NTA presidential address. Fairchild defended his proposal as a way to bolster public interest in the NTA and its work; he seemed to believe that the *Bulletin* was too casual to command the respect that the NTA and its members deserved (Fairchild 1931).

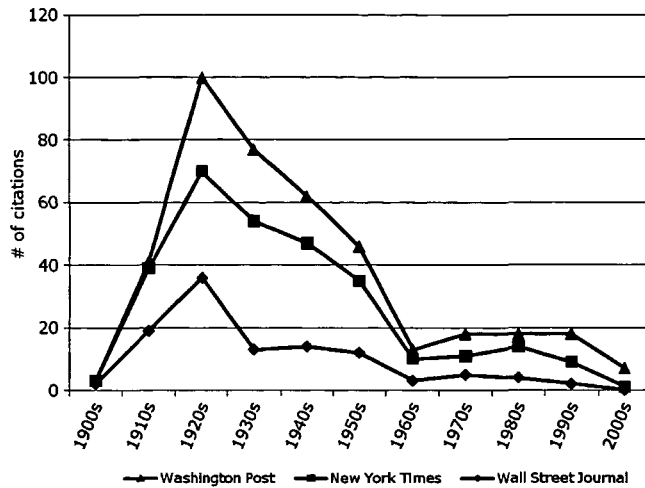
Fairchild's proposal did not bear immediate fruit. In fact, it would be 17 years before the NTA would make good on his sug-

gestion, launching the *National Tax Journal* (NTJ) as a replacement for the *Bulletin*. Over time, that pivotal decision would unwittingly spell the popular decline, and the scholarly rise, of the NTA. For by the 1970s the NTJ would become not only a leading journal of public economics, but also the NTA's main work product. In his initial 1931 proposal for a new publication, Fairchild emphasized the burgeoning importance of the NTA on the national stage, even as he described a reform that threatened to diminish that prominence by making the organization's principal publication more professionally academic—and less popular.

For the time being, however, the *Bulletin* remained just what it had been: a lively, topical treatment of current tax issues. As the 1930s drew to a close, war worries began to surface, and they soon made their way to the *Bulletin*. The publication carried articles on a range of topics associated with war finance, including proposals for broader income taxation and a national sales tax. Many of these articles appeared in the midst of heated congressional debate, including some that engaged the raging controversy over sales taxation (Allen 1942).

By the mid-1940s, the *Bulletin* began to focus on how fiscal policy could be used as a lever to manage the national economy. With neoclassical Keynesian thinking supplanting the intellectual pluralism of the interwar period, economists who gravitated toward public finance searched for a home for their research and scholarship. As a result, the *Bulletin* began to publish more articles on the role of taxation in managing the business cycle. Some writers of an older generation, like Fred Fairchild, were skeptical of these Keynesian arguments (Fairchild 1944). But others were intrigued, urging careful consideration of countercyclical taxation (Leland 1945). During the war, the threat of runaway inflation had prompted lawmakers to use tax policy as an instrument to manage demand. The NTA was quick to engage the issue, but it also began to extend the argument into the postwar world (Bloch 1942; Palmer 1943).

If the earlier change in the NTA's constitution presaged the organization's initial inward turn, the growing dominance of Keynesianism appeared to be a key external factor in the association's overall transformation. Keynesianism made economics relevant to average Americans in new and unprecedented ways. Its emphasis on active management of aggregate demand—both through spending policy and personal taxation—injected the federal government and its economic maestros into the lives of ordinary citizens. It was ironic, therefore, that even as the NTA began to embrace the Keynesian consensus then staging a takeover of American economics, the association's public profile was on the verge of decline. Between 1930 and 1939, the *New York Times*, the



Source: Compiled by authors using Proquest Historical Newspapers Online Database.

Figure 3. Press Mentions for “National Tax Association” or “National Tax Journal”, 1907–2005.

Washington Post, and the *Wall Street Journal* together mentioned the NTA 77 times. In the 1940s, they cited it 62 times. To be sure, both figures represented a modest decline from the press coverage of the 1920s, when these leading newspapers mentioned the organization at least 100 times. But such coverage was still respectable, reflecting the NTA’s prominence in public tax debates. In the nascent Keynesian era of post-WWII American economics, however, that prominence would soon begin to fade (see Figure 3).

Domesticating a New Tax Regime: The Era of “Easy Finance” and Fiscal Consensus

In the two decades following World War II, prosperity led many tax experts to become comfortable with, if not complacent about, the fundamental foundations of the American fiscal order. As a result, the NTA began to experience a subtle, yet perceptible, shift in focus away from fundamental tax reform to the improvement of technical fiscal details. Postwar economic prosperity led to what economic historians have called an era of “easy finance” (Brownlee 1996; Steuerle 2004), a period when strong and relatively consistent economic growth fueled greater government revenues, affording lawmakers an opportunity to increase discretionary spending and even cut taxes. Consequently, neither lawmakers nor academic

tax experts felt much pressure to propose fundamental reforms to the American tax system.

To be sure, these were active years for fiscal policymakers and an economics profession that was becoming increasingly connected to state power. A series of major tax reform studies were conducted in the 1950s and 1960s, and there was growing optimism that seemingly intractable economic problems could be solved by a cadre of professional experts working within the public sector (Bernstein 2001; Collins 2000). Given the relative economic prosperity, the basic structure of the federal tax system remained largely intact in the postwar era, featuring a broad-based, progressive personal income tax, a flat-rate corporate income tax, and a regressive payroll tax for social insurance (Brownlee 1996). While fiscal experts considered the tax system a work in progress, they were largely satisfied with its basic structure.

The NTA and its publications reflected this apparent consensus. The association's movement away from publicly engaged research and toward a nearly exclusive concentration on academic issues accelerated. The *Bulletin* and its replacement, the *National Tax Journal*, allotted a growing share of pages to the economic analysis of federal issues, including the individual and the corporate income tax, both of which emerged from the war as vital pillars of the American tax system. Although the NTA attempted to guard against the narrowing of its membership and publications, the professionalization and specialization of American intellectual life that was taking place elsewhere was having a resounding impact on the NTA.

The single most important development of the postwar years, and the one that signaled the NTA's hastening shift from programmatic reform to social science research, was the introduction of the *NTJ* in 1948. The new publication was designed to redress the shortcomings of the *Bulletin*, which had drawn complaints since at least the early 1930s (Fairchild 1931). Many NTA leaders believed the organization ought to support a more serious, substantive, and all around more impressive journal of public finance. Articles in the *NTJ* were expected to be longer and more comprehensive, according to Richard Goode, one of its founding editors (Goode 1997).

In the inaugural issue, NTA president and economist George W. Mitchell introduced the journal with a mixture of pride and humility. He apologized for its flashy new look, including a bright yellow cover that distinguished it from its more drably colored predecessor. But he defended the need for innovation in the face of growing competition. Other journals and newsletters had joined the fray, he pointed out, covering the field of state and federal finance with competence and agility. "Many of these publications are clearly better equipped to perform these functions than the

Bulletin,” Mitchell conceded. Yet the NTA was well positioned to retain its primacy. “[N]o other magazine or group can provide so natural a forum for the discussion of broad economic and social issues of alternative tax and expenditure policies as the *National Tax Journal*,” he declared. “This is our area of special competence, as well as our heritage” (Mitchell 1948).

For Mitchell, the signal virtue of the new journal was its ability to exploit the NTA’s broad, interdisciplinary membership. “The diversity of interest in our membership precludes a publication exhibiting either a narrow concentration on technicalities or an over-all bias in content or point of view,” he said. Instead, the *NTJ* would stay true to the organization’s interdisciplinary heritage, publishing articles for a wide range of interested professionals and even the occasional amateur (Mitchell 1948). To make good on that promise, the NTA assembled an advisory panel for the new journal, with a diverse membership that included an economist, a lawyer, a federal civil servant, an accountant, a state revenue commissioner, and even an officer of a taxpayers’ organization (Goode 1997). Time would tell whether such advisers could slow the march toward specialization that seemed to have gripped nearly all the social sciences in the postwar years (Bender 1993). But at least initially, the fledgling *NTJ* seemed determined to follow its own interdisciplinary path.

Despite the initial inclination to remain a broad interdisciplinary network with a high public profile, the forces of specialization gradually circumscribed the NTA’s activities, particularly the *NTJ*, which increasingly became the organization’s most public work product. With public finance scholars editing the new journal, the *NTJ* became an important part of the credentialing process for the growing subfield of public economics. It became the journal in which experts and specialists in the subfield gained academic recognition and advancement, and secured their legitimacy and authority over tax policy analysis, just as they separated themselves from mere, nonscientific economic commentators.

It is no coincidence that public economics was coming to dominate the *NTJ*, and thereby the output of the NTA, at the same time that the economics profession was fast becoming *the* social science in the service of the state. With the founding of the Council of Economic Advisors in 1946, economists were the only social scientists given an institutional footing within the Executive Office of the President. As lawmakers turned to economists for guidance on countercyclical fiscal policy, the NTA helped cultivate the Keynesian revolution in economic thinking. With the dawn of the Cold War, economists were also called upon to provide the macroeconomic management advice that could show the world the superiority of a capitalist system in generating high rates of economic

growth, strong and sustained levels of employment, and stable prices (Bernstein 2001; Stein 1969). The *NTJ* did its small part in these ideological battles by publishing works by the leading economic critic of Soviet fiscal policy (Holzman 1958).

There were other similarities between the development of the NTA and the American economics profession. The growing technical sophistication of *NTJ* articles paralleled the shift in the economics profession towards formal modeling and quantitative analysis. The *NTJ* played host in the postwar years to a small group of articles that offered what Richard Goode later called “deductive statements of general principles of taxation.” Some, like Walter Blum’s “Tax Policy in a Democratic Society” (1949) or Alfred Buehler’s “Taxation and the Economy” (1950) were accessible, nontechnical, and even somewhat amusing. But most articles in the journal required some degree of heavy lifting from well-educated readers. The journal no longer reprinted tax-related articles by nonspecialists like the political speeches and journalistic commentary items published by the *Bulletin*. Instead, the *NTJ* assumed its place in the nation’s burgeoning field of scholarly publishing (Goode 1997).

Accordingly, writings in the *NTJ*, even more so than the annual conference proceedings, reflected the most salient academic fiscal issues of the times. In the early years of the Cold War, that meant the *NTJ* was filled with articles about defense financing and the relationship between war and taxation (Blough 1950; Heller 1951). The excess profits tax drew special interest (Blough 1948; Groves 1952). The regular corporate income tax also found space in the *NTJ*, with writers struggling to assess its effect on business activity (Farrar 1967; Lerner 1956), its incidence among taxpayers, (Marberry 1958; Shoup 1948), and a host of technical and administrative problems.

Politically, the corporate income tax was relatively uncontroversial in this period. No longer were Democrats inclined to use it as a vehicle for class-based politicking, as FDR had in the 1930s (Leff 1984). Neither was the tax in much danger of disappearing, despite generalized business antipathy and the near-consensus view among economists that the tax led to unnecessary distortions and inefficiencies. Yet, in an era when NTA members seemed comfortable with the broad outlines of federal taxation, corporate income taxes remained one of the few issues that could still generate talk of fundamental reform (see, e.g., Brown 1954; Shere 1949).

Indeed, debate over the corporate income tax was perhaps the best example of the NTA’s postwar disciplinary encounters. Whereas NTA economists almost uniformly disliked the tax, even though they frequently disagreed about its ultimate incidence, government tax administrators and lawyers seemed more willing to view corporations from a legal perspective, respecting corporations

as separate legal entities and thus often supporting the double-taxation of corporate income. This was more than just a difference of opinion. When it came to formulating tax law and policy, the lawyers and administrators seemed to win out over the economists. Notwithstanding the relentless economic critiques of the corporate tax, the levy remained a critical, though declining, part of American tax law and policy. If law had won out over social science in previous disciplinary encounters, as scholars have documented (Kalman 1996; Tomlins 2000), then the post-WWII battle over the corporate income tax suggests that law was once again victorious.

Musings on fundamental tax reform were relatively rare in the pages of the postwar *NTJ*. “Contributors to the *NTJ* in the earlier period appear to have been fairly well satisfied with the general shape of the U.S. tax system,” Richard Goode later observed (Goode 1997). Historians have been inclined to agree, depicting the postwar years as a period of relative consensus in the making of tax policy. Tax systems at every level of government were tolerated, if not quite embraced, by members of both political parties (Campbell 2009). And generally speaking, most tax experts seemed content, too. Throughout the postwar decades, the NTA focused its energy (or at least its publishing) on efforts to repair deficiencies in a tax system that most NTA members found reasonably congenial.

Revolts, Reform, and the Republican Ascendancy

The changing political and economic conditions of the 1960s and 1970s brought new unease to the nation’s fiscal debates. Spiraling inflation—induced by increased government spending on the Vietnam conflict and Great Society programs—together with an oil crisis and the demise of the Bretton Woods system of fixed exchange rates all signaled an end to post-WWII American economic prosperity and hegemony. The resulting loss of faith in government to manage the economy led to the emergence of an anti-statist, neoliberal ideology that found expression in tax policy. Within the NTA and the broader tax policy community, what was once a placid consensus on the fundamentals of the American tax system soon erupted into controversial debates about the “ideal” tax base and the levels of subnational taxes. The end of the “era of easy finance” raised anew questions about the efficacy of the national income tax base and state-level property tax rates.

In Washington, piecemeal erosion of the tax base—a phenomenon at least as old as the income tax—left many experts worried about the future of the revenue system. As exemptions, deductions, credits, and other tax benefits littered the Internal Revenue Code,

tax specialists pondered the prospects of broadening the income tax base by removing many of these tax benefits. Meanwhile, a wave of tax revolts in states around the nation produced a surge of new tax and spending limits, recasting the landscape of subnational politics. While distinct, these currents of scholarly and popular opinion began to intersect. Their confluence came in the landmark Tax Reform Act of 1986—the most ambitious venture in federal tax reform ever seen during peacetime.

The NTA, of course, was hardly a newcomer to policy and scholarly debates over tax reform. When federal taxation assumed new importance in the post–New Deal era, the organization had become a clearinghouse for information on income tax revision, including efforts to shore up the tax base (Pechman 1957). In an effort to counterbalance its increasingly academic focus, the association also took steps to broaden its membership, while also reaching out to policymakers and the larger public. In 1972, in the hopes of combating declining membership, the NTA merged with the Tax Institute of America (TIA), a leading and competing group of practicing tax professionals, including prominent tax accountants and lawyers. As a result of the merger, the NTA–TIA established an annual spring symposium dedicated to timely, policy-relevant fiscal issues (Harriss 2003).

While the NTA was trying to mitigate its insular qualities, other historical forces were pushing taxation to the top of the political agenda. Property tax revolts spread across the nation, the most famous unfolding in California. Sacramento lawmakers had agreed in the early 1970s to index the state income tax for inflation, eliminating bracket creep and threatening the revenue buoyancy long associated with income taxes. Emboldened by that success, the state's anti-tax activists turned their attention to the property tax, and on this front they scored an even more remarkable victory. In 1978, voters approved Proposition 13, a measure capping property taxes at 1 percent of market value. More than 65 percent of California voters voted for the measure, underscoring the breadth of popular discontent with rising tax burdens. The measure hobbled state finances for decades to come. Meanwhile, similar tax limitation measures popped up in other states, and although most were less dramatic than Proposition 13, all signaled a powerful strain of discontent when it came to American tax burdens (Sears & Citrin 1982; Martin 2008).

The *NTJ* chronicled the state-level tax revolts, both before and after the anti-tax movement gained currency and visibility. In June 1979, the journal published a special issue on tax and expenditure limits, focusing expert opinion on a popular phenomenon (Courant 1979; Gramlich 1981; Levy 1975). In this way, the NTA reprised its role in earlier arguments over popular tax reform,

including Georgist single-tax reforms of the early twentieth century and such odd enthusiasms as the chain store taxes of the 1930s.

During the 1970s, the NTA also began cultivating a new generation of members. Yet by then, the organization's symbiotic relationship with the growing community of public finance economists had become evident, both in the recruitment of new members and the target audience for NTA publications. As recent NTA leaders have recounted, by the 1970s, the *NTJ* had already become required reading for doctoral students interested in public finance.¹⁵ And increasingly, academic economists in the NTA encouraged their students and junior colleagues to join the association.¹⁶ The organization also established an annual award for the best doctoral dissertation in public finance, seeking to highlight cutting-edge scholarship while also introducing fledgling academics to the NTA professional network. Since its creation in 1971, nearly every recipient of the dissertation award has been an economist, although the NTA has since established other honors to recognize the broader community of tax experts, including those at work outside the academy. Still, the dissertation award remains the association's best-known honor, and many of its recipients have gone on to become leading public finance economists and key NTA officials.¹⁷

While the NTA was working to bolster its membership and solidify its ties to the subfield of public economics, the organization also tried to engage national debates over tax reform, particularly about the erosion of the national tax base. The *NTJ* published numerous articles on fundamental reform, focusing specifically on ways to bolster the efficiency and fairness of the federal income tax (both individual and corporate). Arguments for base-broadening and rate reduction were common, as were analyses of even more radical tax changes, including the creation of a broad-based national consumption tax (Aaron 1972; Feldstein 1976; Gravelle 1989). In due time these longstanding national debates would culminate with the 1986 tax reform legislation.

At first blush, the Tax Reform Act of 1986 seemed to be a rare victory for economics over law. But in reality it was a fleeting moment of successful interdisciplinary convergence between public economics and tax law. The mantra of solidifying the tax base by removing unnecessary deductions, credits, and other special

¹⁵ Interview with Joel Slemrod and J. Fred Giertz, Washington DC, 22 May 2009.

¹⁶ Interviews with Eugene Steuerle and Robert Tannenwald, Washington, DC, 21 and 22 May 2009.

¹⁷ At about the same time, the association began to create special committees dedicated to particular topics that deserved more attention than was available at the annual conference. Despite limited resources, the most successful of these committees has become the annual conference on public utilities at Wichita University (Harris 2003).

benefits had long been a shibboleth among economists. So, too, were the corresponding rate cuts made possible by a broader base. In fact, the 1986 reform was conducted under the rubric of “revenue neutrality,” with all sides agreed that the resulting legislation should leave aggregate revenue yields untouched; applied to a broader base, lower rates could be made to yield the same revenue as relatively high rates applied to a narrower base.

From its very inception, the income tax had been plagued by a growing collection of loopholes, preferences, and special favors. As early as the 1920s, lawmakers had used such provisions to reward supporters, encourage industry, and spur economic growth. After World War II added millions of new taxpayers to the tax rolls, these preferences expanded in both number and size. Eventually, however, the accretion of tax preferences threatened to undermine the political legitimacy of the income tax, as well as its revenue capacity. Beginning in the 1920s, economists like Robert Murray Haig and Henry Simons had been urging policymakers to adopt a cleaner, broader definition of income. The 1986 act represented a long-delayed, if only partial realization of this ideal.

But the 1986 act was not a triumph of economics over law, for the ideal of a broader, less cluttered tax base was one shared by a generation of postwar tax lawyers. Indeed, Stanley Surrey—a prominent legal academic, Treasury official, and NTA member—became the public face of arguments for base broadening through the elimination of tax preferences (Surrey 1974). Along with Wilbur Mills, chair of the House Ways and Means Committee, Surrey was instrumental in advancing this agenda for fundamental tax reform (Zelizer 2000).

In the end, the '86 act slashed the top statutory marginal tax rate from 50 to 28 percent, and eliminated numerous tax benefits including the preference for capital gains and the deductibility of nonmortgage consumer interest payments. Its central provisions reflected an interdisciplinary union between public economists and tax lawyers—both of whom agreed that the U.S. tax system ought to be based on a comprehensive notion of income. The '86 act, thus, appeared to embody the triumph of interdisciplinary logic over the politics of lawmaking.

This interdisciplinary victory was short-lived, however. Within a few years, the '86 act began to unravel under the pressure of traditional congressional politics. Lawmakers began to reintroduce a variety of preferences, including lower rates for capital gains and numerous deductions for individuals and businesses. In retrospect, then, the '86 act represented an ephemeral moment of interdisciplinary victory. Harkening back to an earlier era (beginning in the 1930s and extending through the postwar decades), it drew upon traditions of cross-disciplinary cooperation on policy formulation.

At one time, lawyers and economists had routinely engaged one another in substantive debate and intellectual exchange about tax reform—especially within the unique organization space of the NTA. By the 1980s, such cooperation was increasingly rare. The tax reform act represented one of its last great victories.

As the '86 reform began to unravel, the NTA attempted to remain a resilient and dynamic organization. Its publications took up a range of new issues—especially in the burgeoning world of international taxation—that promised to occupy policymakers in a globalizing world. New technology, unsurprisingly, also drew attention. A special committee in the 1990s led to the creation of the NTA Communications and Electronic Commerce Tax Project, a panel charged with developing model state and local legislation governing e-commerce. Harkening back to an early time period, when the NTA attempted to produce similar models for subnational taxation, a recent NTA president proclaimed the project a success. “It was the NTA at its best,” he declared, “with its members thinking, talking, compromising, understanding, and working to move the group and the issues ahead toward a higher level of enlightenment” (Harriss 2003).

Ultimately, though, the e-commerce tax project was an exception that seemed to prove the rule. By the 1990s, the organization had firmly ensconced itself within the insular world of academic scholarship. In fact, while the NTA was attempting to maintain its status as a repository of expert tax knowledge, its commitment to supporting the highest quality of specialized public finance scholarship was also alienating some of its core constituents. By the late 1990s, even leading NTA economists were wondering aloud whether the technical papers published in the organization's flagship journal had surpassed the knowledge base of an older generation of public finance economists. “I find papers in the *NTJ* that I cannot understand,” conceded the former Treasury official and Brookings Institution economist Richard Goode, “and others that I might be able to understand but doubt whether it would be worthwhile to try to work my way through them. I suspect this is normal for a member of my generation—birth 1916, Ph.D. 1947” (Goode 1997).

It was not only an older generation that was losing touch with the NTA and its increasingly technical output; in the last decades of the twentieth century, the association's links to influential policymakers and the broader public were nearly dissolved. As a result, a growing chasm seemed to develop between the realms of nonpartisan, social scientific research and pragmatic policymaking. During this period, a growing number of new Washington-based think tanks soon filled the void. While some of these research institutes maintained an apolitical stance, many others were self-avowed “advocacy think tanks” (Weaver 1989: 567). They were in the busi-

ness of developing, packaging, and marketing specific ideas to policymakers and the public. Unlike their predecessors, who came of age during the Progressive Era alongside the NTA and other civic-minded interdisciplinary organizations, the new “advocacy think tanks” came to resemble ideological interest groups, lobbying organizations, and political action committees (Abelson 2002; Rich 2004). The intellectual and institutional space that was once occupied by the NTA was, thus, by the end of the twentieth century, filled by inside-the-Beltway think-tanks and their politically-driven research agendas.

Conclusion

The history of the NTA is marked by important elements of continuity. Since 1907, the association has been an intellectual clearinghouse, gathering and disseminating expert knowledge. Then, as now, it has been a place where academics and policymakers have learned from one another. Indeed, the organization still retains some of the interdisciplinary character that shaped its early history. Despite dramatic changes in its membership, the NTA continues to unite its two main constituencies: the economic theorist and the practical administrator.

But the story of the NTA is also one of discontinuity and disappointment. The organization has largely abandoned the educated advocacy that marked its early years, focusing instead on scholarly discussions and academic publishing. In the process, it has come to resemble numerous other professional and academic organizations, which seek to foster intellectual debate among a specialized community of scholars and provide outlets for high-quality academic publishing.

These are worthy goals, to be sure, but they have transformed the NTA and its public role. Membership has grown less diverse, with public finance economists taking an ever larger role in defining the aims and actions of the organization. Meanwhile, NTA publications have become more esoteric; the *NTA Bulletin* was never exactly a page-turner, but it was almost frothy when compared to the *NTJ*. The latter has become what its founders hoped it would: a top, peer-reviewed journal of public finance (Blough 1947). Yet in doing so, the *NTJ* has also veered toward something its founders feared: an insular and highly specialized academic journal that lacks agility, timeliness, and accessibility.

One reason why the NTA has become more insular and less influential is because the association has fallen prey to the historical dynamics of specialization and professionalization. As economics has become more quantitative and homogenous (and less institu-

tionalist and plural), the NTA's output has become more technical and less accessible. Even economic experts have found it hard to stay abreast of current research outside their scholarly niche. As the public finance economist Richard Goode asked rhetorically more than a decade ago: "Have we not passed the point . . . when it was reasonable to expect the majority of NTA members to read straight through an issue of the *NTJ*?" (Goode 1997).

Current members of the NTA have regretted this reality, and some association leaders have tried to mitigate the effects of specialization.¹⁸ But the NTA might take some comfort from being in good company. In the latter half of the twentieth century, other organizations dominated by professional academics have experienced similar transformations. Political scientists have long lamented how their discipline has devolved into distinct sects and schools that sit at "separate tables" (Almond 1988), isolated from each other, if not from the corridors of power. Historians, similarly, have bemoaned the withering of their public profile, even as they have churned out monographs on ever-more obscure topics (Tanenhaus 2007).

There are good reasons for the triumph of specialization. To some degree, it reflects the accretion of knowledge. One does not expect physicists to make their professional papers accessible to a popular audience; physics has simply become too complicated. So, too, with many other fields. As knowledge deepens, it becomes harder for the interested amateur to find a point of entry. Barriers to entry, in turn, give specialized knowledge greater authority in explaining empirical phenomenon—authority that is jealously guarded against competing claims and explanations.

Specialized knowledge, however, is also easily detached from policymaking. As academic economists and their sophisticated models describing the effects of tax law began to dominate the NTA, and as the *NTJ* began to cater to a specific scholarly audience, it was only a matter of time before other, nonacademic members—those with access to law and the conventional channels of state power—began to abandon the association. Consequently, the NTA lost some of its authority because it was no longer able to translate its specialized tax knowledge to a broad community of educated citizens and powerful policy analysts, many of whom were interested in normative and prescriptive solutions. Capitulation to the historical forces of specialization and professionalization thus came at a cost; for the NTA, that cost is evident in the decline of its press coverage and its distance from statecraft.

¹⁸ Recent NTA leaders have recounted how they have tried to make the annual conference larger and open to more disciplines, and how they have recruited legal academics to the association's board of directors. [Interviews with J. Fred Giertz, Robert Tannenwald, Joel Slemrod, and C. Eugene Steuerle, May 21 and 22, 2009, Washington DC]

The growth of specialized knowledge, to be sure, is not a disembodied process. It is frequently driven by individual agents, with particular interests and biases, strategically using critical resources at pivotal moments in time to expand and secure their power, prestige, and status. NTA officials may bemoan the narrowing of their organization and its estrangement from tax policymaking, but it is unlikely that the economists who have come to dominate the organization would be willing to expend the NTA's scarce resources on just any kind of public finance research. The association's waning public profile may be a necessary expense in the boundary-work of maintaining jurisdictional authority (Abbott 1988; Gieryn 1999).

When it comes to the interaction between law and the social sciences, the NTA's experience seems to mirror, though from a different perspective, the common understanding of the limits of interdisciplinarity. When disciplinary encounters are viewed historically from law's perspective, most sociolegal scholars agree that law, writ large, has remained ascendant, co-opting the methods and findings of other disciplines. As Christopher Tomlins has succinctly explained: "The story of law's disciplinary encounters to date has by and large been one of law's successful appropriation of what it could use and its indifference to, and eventual discard of, what it could not" (Tomlins 2000: 965). Simply put, scholars generally have concluded that in the historical interaction between law and the social sciences, law mostly wins (Garth & Sterling 1998; Kalman 1996; Tomlins 2000).

In the case of the disciplinary encounters within the NTA, law did not win; public economics gradually came to dominate the organization. But this victory for economics over law came at a cost—for both public economics and lawmaking. The NTA's growing indifference to law, administration, and programmatic reform, and its simultaneous embrace of sophisticated and scholarly social science research signaled the demise of a once eclectic and dynamic, publicly engaged association. Consequently, as the history of the NTA demonstrates, when the social sciences distance themselves from law, they lose their ability to inform public policy. Likewise, lawmakers lose the opportunity to learn from and deploy the findings of nonpartisan research. The growing distance between the social sciences' language of explanation and the law's idiom of state power has, in the end, disadvantaged both sides.

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Ajay K. Mehrotra teaches law and history at Indiana University Maurer School of Law—Bloomington. His research examines the history of American law and political economy with a particular focus on tax policy. He is the coeditor (with Isaac William Martin and Monica Prasad) of *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective* (Cambridge 2009).

Joseph J. Thorndike is director of the Tax History Project at Tax Analysts and a Visiting Scholar in History at the University of Virginia. He is the coauthor (with Steven Bank and Kirk Stark) of *War and Taxes* and the coeditor (with Dennis J. Ventry, Jr.) of *Tax Justice: The Ongoing Debate* (both published by the Urban Institute Press). His forthcoming book on tax policy in the 1930s and 1940s, *Their Fair Share*, will be published by the Urban Institute Press.