



FIRST FRIDAYS SEMINAR SERIES IN ECONOMIC POLICY

Replacing the Income Tax with a Progressive Consumption Tax

Friday, December 5, 2003, 9:30–11:30 a.m.
Wohlstetter Conference Center, Twelfth Floor, AEI
1150 Seventeenth Street, N.W., Washington, D.C. 20036

Shifting from an income tax to a consumption tax could offer major simplification advantages. But could a consumption tax achieve the same progressivity as an income tax? Many people think not, but recent economic and legal research suggests that it can. Daniel Shaviro, a professor at the New York University Law School and a visiting scholar at AEI, will argue that the X tax, a version of the Hall-Rabushka flat tax with a greater rate of graduation, does match the progressivity of an income tax. Former IRS commissioner Fred T. Goldberg and Diane Lim Rogers of the Joint Economic Committee will comment. AEI's Eric M. Engen will serve as moderator.

9:15 a.m. Registration

9:30 Introduction: ERIC M. ENGEN, AEI

Presenter: DANIEL SHAVIRO, AEI and New York University Law School

Panelists: FRED T. GOLDBERG, Skadden Arps LLP
DIANE LIM ROGERS, Joint Economic Committee

Moderator: ERIC M. ENGEN, AEI

11:30 Adjournment

I will attend the First Fridays seminar on Friday, December 5.

Name: _____
Title: _____
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Please register online at www.aei.org/events, or by faxing this form to 202.862.7171.

For additional information, please contact Gordon Gray at 202.862.4873 or ggray@aei.org.
For media inquiries, please contact Veronique Rodman at vrodman@aei.org.