

## wisconsin tax policy colloquium

by Prof. Michael K. McChrystal, L'75

State and local government funding is subject to intense pressures nationally and in Wisconsin. The fierce gubernatorial race in 2002, the politically polarized process leading to the current biennial budget, and the failed special legislative session in the summer of 2004 demonstrate the central importance and partisan difficulties of state tax policy issues in Wisconsin. In this contentious environment, the Law School convened an extraordinary assemblage of persons whose knowledge, experience, and insight on these issues would be almost impossible to match. The Wisconsin Tax Policy Colloquium took place at the Law School on April 15 and 16, 2004, and papers from the colloquium now have been published in a special issue of the *Marquette Law Review*.

The colloquium was limited to twenty-five invited participants in order to foster high-level discussions and a published record that would be useful and important in improving Wisconsin tax policy. We included governmental leaders, including Marc Marotta and Michael Morgan, Secretaries of the Wisconsin Departments of Administration and Revenue, respectively. Mark Bugher, who was Secretary of both the Department of Administration and the Department of Revenue at different times during the administration of Governor Tommy Thompson, also participated, as did Joseph Czarnecki, whose resume includes service as Budget Director for the City of Milwaukee and as a Wisconsin state senator.

Papers were presented by Professors Richard Pomp of the University of Connecticut and William Fox of the University of Tennessee, preeminent scholars in the field of state tax policy, and by two distin-

guished tax policy scholars from Wisconsin, Professors Vada Waters Lindsey of Marquette Law School and Andrew Reschovsky of the University of Wisconsin. The colloquium also included prominent tax attorneys and leaders of key non-governmental organizations, including Jere McGaffey, a retired partner at Foley & Lardner and former chair of the American Bar Association Section of Taxation; James Haney, President of Wisconsin Manufacturers and Commerce and a former Department of Revenue deputy; Jack Norman, Research Director at the Institute for Wisconsin's Future; Michael Butera, Executive Director of the Wisconsin Education Association Council; and Edward Huck, Executive Director of Wisconsin Alliance of Cities. In sum, the colloquium included disparate informed voices who offered incisive diagnoses and prescriptions concerning what ails the Wisconsin tax system.

Four themes dominated the colloquium: first, the Wisconsin tax system has serious flaws; second, there are fixes for the problems; third, the "taxpayer bill of rights" (TABOR) is a proposal whose consequences would be dramatic, for better or for worse; and fourth, the politics of short-term self-interest too often circumvent the adoption of sound tax policies. •



*Participants at the Wisconsin Tax Policy Colloquium (from left): Michael Morgan, James Haney, Timothy Schally, Diane Hardt, Tim Sheehy, Mark Bugher, Joseph Kearney, Joseph Czarnecki, Richard Pomp, Marc Marotta, Sujata Sachdeva, Vada Lindsey, Jack Norman, Patricia Bradford, Michael McChrystal, Andrew Reschovsky, Ann Murphy, Yeang Eng-Braun, Richard Maslowski, Michael Butera, Jere McGaffey, William Fox, Mark Skidmore*

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*The special issue of the Marquette Law Review dedicated to papers from the colloquium is sure to be required reading on Wisconsin tax policy. In organizing the colloquium, the Law School confirms its role as a vital resource in identifying, addressing, and resolving important legal and policy issues in Wisconsin, and throughout the country.*