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The Committee on Ways and Means

Chairmen Camp and Baucus Announce Joint Hearing on Tax Reform and the Tax Treatment of Debt and Equity

🕒 JULY 13, 2011 — HEARING ([HTTP://WAYSANDMEANS.HOUSE.GOV/CATEGORY/HEARING/](http://waysandmeans.house.gov/category/hearing/))

📌 FULL COMMITTEE ([HTTP://WAYSANDMEANS.HOUSE.GOV/SUBCOMMITTEE/FULL-COMMITTEE/](http://waysandmeans.house.gov/subcommittee/full-committee/))

Focus Of The Hearing:

The hearing will focus on the taxation of debt and equity and the broader economic implications of this treatment. At the hearing, JCT staff will formally present two reports on the taxation of debt financing relative to equity financing. These JCT staff reports were requested by Ways and Means Committee Chairman Camp and Senate Finance Committee Chairman Baucus at the organizational meeting of the Joint Committee on Taxation on March 15, 2011.

Hearing Advisory:

Chairmen Camp and Baucus Announce Joint Hearing on Tax Reform and the Tax Treatment of Debt and Equity (<http://waysandmeans.house.gov/?replace=news&p=250204>)

Witness List:

Mr. Thomas A. Barthold

Chief of Staff, Joint Committee on Taxation

Testimony A

(http://waysandmeans.house.gov/UploadedFiles/Barthold_Testimony_Business_Debt_7.13.pdf)

Testimony B

(http://waysandmeans.house.gov/UploadedFiles/Barthold_Testimony_Household_Debt_7.13.pdf)

Dr. Mihir A. Desai

Mizuho Financial Group Professor of Finance, Harvard Business School

Testimony (http://waysandmeans.house.gov/UploadedFiles/Desai_Testimony_7.13.pdf) Truth in

Testimony (<http://waysandmeans.house.gov/UploadedFiles/desaitit.pdf>)

The Honorable Pamela F. Olson

Partner, Skadden, Arps, Slate, Meagher & Flom, Former Assistant Secretary of the Treasury for Tax Policy

Testimony (http://waysandmeans.house.gov/UploadedFiles/Olson_Testimony_7.13.pdf) Truth in

Testimony (<http://waysandmeans.house.gov/UploadedFiles/OlsonTIT.pdf>)

Mr. Victor Fleischer

Associate Professor of Law, University of Colorado Law School

Testimony (http://waysandmeans.house.gov/UploadedFiles/Fleischer_Testimony_7.13.pdf) Truth in

Testimony (<http://waysandmeans.house.gov/UploadedFiles/Fleischertit.pdf>)

Dr. Simon Johnson

Ronald A. Kurtz Professor of Entrepreneurship, Massachusetts Institute of Technology Sloan School of Management, former Economic Counsellor and Director of the Research Department at the International Monetary Fund

Testimony (http://waysandmeans.house.gov/UploadedFiles/Johnson_Testimony_7.13.pdf) Truth in

Testimony (<http://waysandmeans.house.gov/UploadedFiles/Johnsontit.pdf>)

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Transcripts ([http://waysandmeans.house.gov/?](http://waysandmeans.house.gov/?type=document&p=310144&returnTo=%2Femanager%2FPages%2FDocuments%2FDocumentsAdmin.aspx)

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Click here to view archive hearing video.

(http://waysandmeans.edgeboss.net/wmedia/waysandmeans/wamr/wamr_48file.wvx)