Since this volume is a record of conference proceedings, it has been exempted from the rules governing critical review of manuscripts by the Board of Directors of the National Bureau (resolution adopted 8 June 1948, as revised 21 November 1949 and 20 April 1968).
CONTENTS

Introduction James M. Poterba vii

Acknowledgments xi

TOBACCO TAXES AND PUBLIC POLICY TO DISCOURAGE SMOKING 1
William N. Evans, Jeanne S. Ringel, and Diana Stech

NON-PROFIT BUSINESS ACTIVITY AND THE UNRELATED BUSINESS INCOME TAX 57
James R. Hines Jr.

THE DISTRIBUTIONAL EFFECTS OF MEDICARE 85
Julie Lee, Mark McClellan, and Jonathan Skinner

SOCIAL SECURITY'S TREATMENT OF POSTWAR AMERICANS 109
Steven Caldwell, Melissa Favreault, Alla Gantman, Jagadeesh Gokhale, Thomas Johnson, and Laurence J. Kotlikoff

DISTRIBUTIONAL IMPACTS OF PROPOSED CHANGES TO THE SOCIAL SECURITY SYSTEM 149
Julia Lynn Coronado, Don Fullerton, and Thomas Glass