



EDWARD M. KENNEDY ORAL HISTORY PROJECT

Interviewer's Briefing Materials **Paul McDaniel Interview, 11/06/2008**

Robert A. Martin, Research Director

Miller Center Documents¹

- Paul McDaniel Fact Sheet.

Secondary Source Materials

- Adam Clymer, *Edward M. Kennedy: A Biography* (New York: William Morrow, 1999) pp. 244-245, 253-254.
- Steven Rattner, "The Candidates' Economists," *The New York Times*, 11/18/1979.
- Stanley Surrey and Paul McDaniel, "The Tax Expenditure Concept: Current Developments and Emerging Issues," *Boston College Law Review*, January 1979, pp. 225-227.
- Stanley Surrey, "Reflections on the Tax Reform Act of 1976," *Cleveland State Law Review*, 1976, pp. 303-309.
- Stanley Surrey, Paul McDaniel and Joseph Pechman, eds., *Federal Tax Reform for 1976*, (Washington, D.C.: Fund for Public Policy Research, 1976) pp. v-vi, 3-7.
- Stanley Surrey and Paul McDaniel, "The Tax Expenditure Concept and the Legislative Process," in Henry Aaron and Michael Boskin, eds., *The Economic of Taxation* (Washington, D.C.: The Brookings Institution, 1980) pp. 123-144.

Other

- William V. Shannon interview with Edward M. Kennedy, 01/16/1988.

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PAUL R. MCDANIEL FACT SHEET

Prepared by Rob Martin

Miller Center, University of Virginia, 10/06/2008

Relevant Positions:

- 1975-1980: EMK consultant to the Senate Judiciary Committee (Stanley Surrey, Harvard Law professor and McDaniel's long-time collaborator, identifies McDaniel as a special assistant to EMK during Senate floor debate on 1976 Tax Reform Act).

Other Experience:

- 1976-1977: consultant to Office of Asst. Secretary for Tax Policy, Treasury Dept.
- 1970-1993: Boston College Law School (Professor/Adjunct Professor)
- 1969-1970: Special Assistant on Tax Matters on staff of Senator Al Gore, Sr. (D-TN)
- 1967-1969: Attorney/Acting Associate Tax Legislative Counsel, U.S. Treasury Dept.

McDaniel's work with EMK:

- 1976 Tax Reform Act: McDaniel worked with EMK and Carey Parker to cut loopholes and tax shelters; most of EMK's amendments were defeated on the Senate floor (often opposed by Chairman Russell Long of Senate Finance Committee); however Clymer and Surrey note that EMK's push for tax reform weakened Senate conferees in negotiations with the House, which favored stronger reform; as a result the final 1976 tax bill contained some reductions in special tax breaks; EMK says it was a difficult call whether to vote for the bill, but in the end he votes yes to clear the bill for the president's signature. (Surrey, "Reflections on the Tax Reform Act of 1976," pp. 305-306; Clymer, pp. 244-245) In addition to facing opposition from EMK, Long also faces jurisdictional challenge from Chairman Muskie of Senate Budget Committee on Senate floor. (See Surrey and McDaniel, "The Tax Expenditure Concept and the Legislative Process.")
- McDaniel introduced the concept of tax expenditures as a new area of tax reform to be addressed legislatively. (See Surrey and McDaniel, "The Tax Expenditure Concept and the Legislative Process.")
- 1977-1980: The battle over tax reform and jurisdictional disputes between bodies such as the Senate Finance and Budget Committees continued throughout the 1975-1980 period in which McDaniel served as a consultant to EMK, but it is unclear how direct a role EMK and McDaniel play. (For an overview of the relevant legislation during this time, see Surrey and McDaniel, "The Tax Expenditure Concept and the Legislative Process.")
- 1977: EMK supported Carter's tax reform proposals; Carter had initially proposed tax rebates for individuals and businesses to stimulate the economy, but later called for both rebates to be dropped; Long's Finance Committee fought to retain the business breaks only; EMK supported Carter in fighting to have both rebates dropped, but Long prevailed; McDaniel's role in advising EMK here is unclear. (Clymer, p. 254)