EDWARD M. KENNEDY ORAL HISTORY PROJECT

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

Robert A. Martin, Research Director

Miller Center Documents
  • Paul McDaniel Fact Sheet.

Secondary Source Materials

Other

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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:
• 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)