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**EDUCATION:**

B.A., University of St. Thomas (formerly, College of St. Thomas), 1964  
M.A., University of Minnesota, 1966  
Ph.D., University of Minnesota, 1971

**ACADEMIC EXPERIENCE:**

Georgia State University:

Academic Positions

Dan E. Sweat Distinguished Chair in Educational and Community Policy (2003-2015)  
Founding Holder, Dan E. Sweat Distinguished Chair (2015 – present)  
Professor of Economics (1980 - present)  
Associate Professor of Economics (1975 - 1980)  
Assistant Professor of Economics (1970 - 1975)

Administrative Positions

Director, Fiscal Research Center (1997-2011)  
Director of Domestic Programs, Andrew Young School of Policy Studies (1996-  
present)  
Director of Outreach, Andrew Young School of Policy Studies (1996 - 2000)  
Associate Director, Policy Research Center (1992 - 2002)  
Director, Research Atlanta Project (1992 - 1997)  
Director, Urban Study Institute Project (1992 -1995)  
MBA Coordinator (1986 - 1992)

College of St. Thomas:

Instructor of Economics (1967 - 1970)

## **PROFESSIONAL ORGANIZATIONS:**

American Economic Association  
Southern Economic Association  
National Tax Association; Board of Directors (1995 - 1998); Program Chair, 1997  
American Education Research Association  
American Education Finance Association  
Association for Public Policy Analysis and Management  
Board of Editors, *National Tax Journal*, 1999-present

## **HONORS:**

Alumni Distinguished Professor Award, Georgia State University, 1999  
Outstanding Young Men in America, 1979  
Steven D. Gold Award (National Tax Association), 2012  
Beta Gamma Sigma  
Pi Gamma Mu

## **FIELDS OF INTEREST:**

Public Finance  
Urban and Regional Economics  
Educational Policy

## **COURSES TAUGHT:**

Principles of Economics  
Graduate Public Finance  
State and Local Public Finance  
Public Expenditure Analysis  
Graduate Micro Theory  
Micro Theory for MBA's  
Introductory Statistics  
Policy/Strategic Management  
Economics of Educational Policy

## **DISSERTATION:**

"Property Crime as an Economic Phenomenon" (unpublished)  
Chairman: Edward Foster

## **BOOKS AND BOOK CHAPTERS:**

*Interpreting Linear Regression Analysis: A Heuristic Approach*, (with Paula E. Stephan and Larry Schroeder), General Learning Corporation, 1974.

*The Property Tax and Alternative Local Taxes*, (with Larry Schroeder), Praeger Publishers, 1975.

"Property Tax Exporting and Differential Incidence of the Homestead Exemption," (with Larry Schroeder), in *Metropolitan Financing and Growth Management Policies*, edited by George Break, University of Wisconsin Press, 1978.

"An Analysis of Alternative Local Revenue Sources: Current Status and Future Possibilities," (with Larry Schroeder), in *Financing the Metropolis*, edited by William Neenan, Praeger, 1980.

*Understanding Regression Analysis*, (with Larry Schroeder and Paula E. Stephan), Sage Publications, 1986.

"Black-White Wage and Employment Differentials: The Spatial Mismatch Hypothesis," *Readings in Public Policy*, J.M. Pogodzinsky (ed), 1995, Blackwell Publishing, pp. 111-142.

"Property Taxes in Ohio," in *Taxation and Economic Development in Ohio*, Roy Bahl (ed), 1995, Batelle, pp. 369-465.

*The Atlanta Paradox*, (editor), Russell Sage, 2000.

"Racial Attitudes and Perceptions in Atlanta," (with Obie Clayton, Christopher R. Geller, Sahadeo Patram, Travis Patton), in *The Atlanta Paradox*, Russell Sage, 2000, pp. 59-87.

"The Geographic Mismatch Between Jobs and Housing," (with Keith Ihlanfeldt), in *The Atlanta Paradox*, Russell Sage, 2000, pp. 116-127.

"Earnings Inequality in Atlanta," (with Keith Ihlanfeldt), in *The Atlanta Paradox*, Russell Sage, 2000, pp. 125-157.

"Urban Inequality in Atlanta: Policy Options," in *The Atlanta Paradox*, Russell Sage, 2000, pp 264-286.

"A Public Choice Approach to Explaining Efforts to Adopt PILOTS," in *Property-Tax Exemption for Charities: Mapping the Battlefield*, Urban Institute Press, Evelyn Brody (ed), 2002, pp 361-367.

*State and Local Finances Under Pressure*, (editor), Edward Elgar, 2003

"Urban Sprawl and the Finances of State and Local Government," (with Therese J. McGuire), in *State and Local Finances Under Pressure*, Edward Elgar, 2003, pp 299-326.

"What a Tangled Web: Local Property, Income and Sales Taxes," (with Sally Wallace and Barbara Edwards), in *Urban Issues and Public Finance: Collected Essays in Honor of Dick Netzer*, Edward Elgar, Amy Schwartz (ed), 2004, pp 42-70.

"Racial Segregation in Georgia Public Schools, 1994-2001: Trends, Causes and Impact on Teacher Quality," (with Catherine Freeman and Benjamin Scafidi), in *School Resegregation: Must the South Turn Back?*, University of North Carolina Press, Jack Boger, Chris Edley, and Gary Orfield (eds), 2005, pp. 148-163.

"Incidence and Economic Impacts of Property Taxes in Developing and Transitional Countries," (with Edward Sennoga and Sally Wallace), in *Making the Property Tax Work: Experiences in Developing and Transitional Countries*, Jorge Martinez and Joan Youngman (eds), Lincoln Institute of Land Policy, 2008, pp. 63-102.

“The Property Tax Exemption for Nonprofits,” (with Rayna Stoycheva) in *Handbook of Research on Nonprofit Economics and Management*, Bruce Seaman and Dennis Young (eds), Edward Elgar, 2010, pp. 303-319.

*Past Trends and Future Prospects of the American City: The Dynamics of Atlanta* (editor), Lexington Press, 2009.

“Introduction”, in *Past Trends and Future Prospects of the American City: The Dynamics of Atlanta*, Lexington Press, David L. Sjoquist (ed), 2009, pp. 3-11.

“The Atlanta Economy: Trends and Future Prospects,” (with Glen Ross and Matthew Wooten), in *Past Trends and Future Prospects of the American City: The Dynamics of Atlanta*, Lexington Press, David L. Sjoquist (ed), 2009, pp. 51-83.

“A Comparison of the Fiscal Structure of States With and Without an Income Tax,” in *State and Local Fiscal Policy “Out of the Box”*, Edward Elgar, Sally Wallace (ed), 2010, pp. 67-97.

“Commentary” (on “An Overview of the Implications of Eliminating the Property Tax: What Do Recent State Debates and Prior State Experience Tell Us?”), in *The Property Tax and Local Autonomy*, Michael E. Bell, David Brunori, and Joan Youngman (eds), Lincoln Institute of Land Policy, 2010, pp. 203-210.

“An Analysis of Alternative Revenues Sources for Local Governments,” (with Andrew Stephenson), in *Municipal Revenue and Land Policy*, Yu-Hung Hong and Gregory K. Inman (eds), Lincoln Institute of Land Policy, 2010, pp. 433-473.

“Local Revenue Diversification: User Charges, Local Sales Taxes, and Local Income Taxes” (with Rayna Stoycheva), in *The Oxford Handbook of State and Local Government Finance*, Robert D. Ebel and John E. Peterson (eds), Oxford University Press, 2012, pp. 429-462.

“Foreward,” in *A Primer on the Property Tax: Administration and Policy*, William McCluskey, Gary Cornia, and Lawrence Walters (eds), Wiley-Blackwell, 2012, pp. xvii-xxiii.

“State Tax Structures: Past Trends, Future Possibilities” in *Sustaining the States: The Fiscal Viability of American State Governments*, Marilyn Rubin and Katherine Willoughby (eds), CRC Press, 2014, 53-84.

“Lotteries for School Funding,” in *Encyclopedia of Education Economics and Finance*, Dominic Brewer and Lawrence Picus (eds), Sage Publications, 2014.

*Understanding Regression Analysis, 2<sup>nd</sup> Edition* (with Larry Schroeder and Paula E. Stephan), Sage Publications, 2016.

“The Property Tax Exemption for Nonprofits,” (with Rayna Stoycheva) in *Handbook of Research on Nonprofit Economics and Management, 2<sup>nd</sup> Edition*, Bruce Seaman and Dennis Young (eds), Edward Elgar, forthcoming.

## ARTICLES:

"Property Crime and Economic Behavior: Some Empirical Results," *American Economic Review*, (June 1973), pp. 439-446. Reprinted in *The Economics of Crime and Law Enforcement*, McPheters and Strange (eds.).

"The Change in Tax Burden Resulting from the Creation of a Criminal Justice Service District," (with Larry Schroeder), *National Tax Journal*, March, 1976.

"Survey Reporting and Class Income Interval Definitions," (with Larry Schroeder), *Social Science Quarterly*, March, 1976.

"An Investigation of Population Density Gradients Using Trend Surface Analysis," (with Larry Schroeder), *Land Economics*, August, 1976.

"Labor Supply Under Uncertainty: A Comment," *American Economic Review*, December, 1976.

"An Investigation of the Causes of Variation in Property Tax Assessment Ratios," (with Larry Schroeder), *Assessors Journal*, December, 1976.

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"An Analysis of Market Adjustments Under a Price Floor," *American Economist*, Spring, 1979.

"The Allocation of Employment and Training Funds Across States," (with Larry Schroeder and Paula E. Stephan), *Policy Analysis*, Fall, 1980.

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"The Effect of the Number of Local Governments on Central City Expenditures," *National Tax Journal*, March, 1982.

"Reply and Comment on Palumbo," *National Tax Journal*, March, 1983.

"A Numerical Approach to Comparative Statics in a Tiebout-Median Voter Model," co-author J. M. Pogodzinski, in *Perspectives on Local Public Finance and Public Policy*, Vol. III, John Quigley (ed.), JAI Press, 1985.

"Rational Voting Applied to Choice of Taxes," (with J. Alan Biegleisen), *Public Choice*, Vol. 57, No. 1, 1988.

"Property Tax Financing, Renting, and the Level of Local Expenditures," (with Jorge Martinez), *Southern Economic Journal*, October, 1988.

"The Impact of Job Decentralization on the Economic Welfare of Central City Blacks," (with Keith R. Ihlanfeldt), *Journal of Urban Economics*, July, 1989.

"The Property Tax in the 1980s and Prospectives for the 1990s," (with Roy Bahl and Loren Williams), *Public Budgeting and Financial Management*, Vol. 2, No. 2, 1990.

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"Housing Segregation, Job Suburbanization, and the Black Youth Employment Problem" (with Keith Ihlanfeldt), *The Review of Regional Studies*, Vol. 20, No. 1, Winter 1990, pp. 10-20.

"Municipal Capital Maintenance and Fiscal Distress," (with Mary Bumgarner and Jorge Martinez), *Review of Economics and Statistics*, February, 1991, pp. 33-39.

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"The State and Local Fiscal Outlook: What Have We Learned and Where Are We Headed?," (with Roy Bahl), *National Tax Journal*, September, 1990, pp. 321-342.

"The Role of Space in Determining the Occupations of Black and White Workers," (with Keith R. Ihlanfeldt), *Regional Science and Urban Economics*, 21 (1991), pp. 295-315.

"Using Microsimulation Models for Revenue Forecasting in Developing Countries," (with Roy Bahl, Richard Hawkins and Robert E. Moore), *Public Budgeting and Financial Management* 5(1), 1993, pp. 159-186.

"Central City-Suburban Fiscal Disparities," (with Roy Bahl and Jorge Martinez), *Public Finance Quarterly*, Vol 20, No. 4 (October 1992), pp. 420-432.

"City Finances and the National Economy," (with Roy Bahl and Jorge Martinez) *Publius*, Vol 22, No. 3, Summer 1992, pp. 49-66.

"A Note on the Estimation of Capitalization," (with J.M. Pogodzinski) *Public Finance Quarterly*, Vol 21, No 4, October 1993, pp. 434-448.

"Alternative Tax Regimes in a Local Public Goods Economy," (with J.M. Pogodzinski), *Journal of Public Economics*, Vol 50, 1993, pp. 115-141.

"Work, Search, and Travel Among White and Black Youth," (with Harry Holzer and Keith Ihlanfeldt), *Journal of Urban Economics*, Vol 35, 1994, pp. 320-345.

"An Analysis of the Sales Ratio Study in Georgia," (with Willis Sheftall), *Assessment Journal* July/August 1995, pp. 30-37.

"The Marriage Tax and the Rate and Timing of Marriages," (with Mary Beth Walker). *National Tax Journal* Vol 48, No 4, December 1995, pp. 547-558.

"Allocation of State Funds For Construction and Renovation of Schools in Georgia," (with Mary Beth Walker), *Journal of Education Finance*, Vol 22, No 2. Fall 1996, pp. 161-179.

"Social Services and Fiscal Burden in Russia," (with James Alm), *Comparative Economic Studies* Winter 1996.

"Employment Impact of Inner-City Development Projects: The Case of Underground Atlanta," (with Julie L. Hotchkiss and Stephanie M. Zobay), *Urban Studies*, Vol 36, No 7, June 1999, pp. 1079-1093.

"The Effect of Crack on Police Expenditures: Local Government Participation in the War on Drugs," (with Mary Bumgarner), *Journal of Drug Issues*, Summer 1998 Vol 28 #3, pp 701-724.

"The Spatial Mismatch Hypothesis: A Review of Recent Literature," (with Keith Ihlanfeldt), *Housing Policy Debate*, 9(4) 1998: 849-892.

"Economics of Scale in Property Tax Assessment," (with Mary Beth Walker), *National Tax Journal*, Vol 52, No 2, June 1999, pp. 207-220.

"The Use of an External Organization to Facilitate University-Community Partnerships," (with Larry Keating), *Cityscape*, 2000, 5(1), pp141-157.

"An Analysis of the Feasibility of Implementing a Single Rate Sales Tax," (with Gary Cornia, Kelly Edminston, Steven Sheffrin, Terri Sexton, and Kurt Zorn), *National Tax Journal*, Vol 53, No 4, Part 3, December 2000, pp.1327-1351.

"Conducting an Analysis of Georgia's Economic Development Tax Incentive Program," (with Keith Ihlanfeldt), *Economic Development Quarterly*, August 2001, pp. 217-228.

"Social Acceptance and the Spatial Mismatch Hypothesis." *Journal of Urban Economics*, 50 (3), 2001, pp 474-490.

"An Analysis of Acquisition Value Property Tax Assessment for Homesteaded Property," (with Lakshmi Pandey). *Public Budgeting and Finance*, Winter 2001, pp. 1-17.

"E-Commerce and the Single Rate Sales Tax Proposal," (with Gary Cornia, Kelly Edminston, Steven Sheffrin, Terri Sexton, and Kurt Zorn), *Municipal Finance Journal*, Fall 2001, pp. 1-23.

"Sales and Use Tax Simplification and Voluntary Compliance," (with Gary C. Cornia and Lawrence C. Walters), *Public Budgeting & Finance*, Spring 2004, pp 1-32. (Received the 2005 Jesse Burkhead Award for best paper.)

"Estimating Differential Responses to Local Fiscal Conditions: A Mixture Model Analysis," (with Mary Beth Walker and Sally Wallace), *Public Finance Review*, January 2005, pp 36-61.

"The Disappearing State Corporate Income Tax," (with Gary Cornia, Kelly Edminston, and Sally Wallace), *National Tax Journal*, March 2005, pp 115-138.

- “Interstate Tax Uniformity and the Multistate Tax Commission,” (with W. Bartley Hildreth and Matthew N. Murray), *National Tax Journal*, September 2005, pp 575-590.
- “The Land Value Tax in Jamaica: An Analysis of Options for Reform,” *Bulletin for International Fiscal Documentation*, November 2005, pp 489-497.
- “The Effect of Private School Competition on Public School Performance in Georgia,” (with Christopher Geller and Mary Beth Walker), *Public Finance Review*, January 2006, 35(1): pp 4-32.
- “Do Teachers Really Leave for Higher Paying Jobs in Alternative Occupations?” (with Benjamin Scafidi and Todd R. Stinebrickner), *Advances in Economic Analysis & Policy*, (B.E. Journals in Economic Analysis & Policy) December 2006, 6(1), available at: <http://www.bepress.com/bejeap/advances/vol6/iss1/art8>
- “The Impact of Wages and School Characteristics on Teacher Mobility and Retention,” (with Benjamin Scafidi and Todd Stinebrickner), *Economics of Education Review*, April 2007, 26(2): 145-159.
- “How Should Land Be Taxed? Analyzing the Jamaican Land Value Tax,” *Public Finance Review*, January 2007, 35(1): 127-149.
- “An Analysis of the Time to Adoption of Local Sales Taxes: A Duration Model Approach,” (with William Smith, Mary Beth Walker, and Sally Wallace), *Public Budgeting & Finance*, Spring 2007, 27(1): 20-40.
- “An Analysis of Private School Closings,” (with Lakshmi Pandey and Mary Beth Walker), *Education Finance and Policy*, 2009, 4(1): 34-59.
- “The Response of Local School Systems in Georgia to Fiscal and Economic Conditions” (with James Alm), *Journal of Education Finance*, Summer 2009, 35(1):60-84.
- “Economic Conditions and State and Local Education Revenue” (with James Alm and Robert D. Buschman), *Public Finance and Budgeting*, Fall 2009, 29(3): 28-51.
- “The Effect of a Program-Based Housing Move on Employment: HOPE VI in Atlanta” (with Bulent Anil and Sally Wallace), *Southern Economic Journal*, 2010, 77(1): 138-160. (Winner of the 2011 Georgescu-Roegen Prize for the outstanding article.)
- “Citizen ‘Trust’ as an Explanation of State Education Funding to Local School Districts” (with James Alm and Robert Buschman), *Publius*, 2011, 41(4): 636-661.
- “The Changing Effect of Capital Gains on State Budgets” (with Andrew Stephenson and Sally Wallace), *Public Budgeting and Finance*, 2011, 31(4): 31-50.
- “Rethinking Local Government Reliance on the Property Tax” (with James Alm and Robert Buschman), *Regional Science and Urban Economics*, 2011, 41(4): 320-331.
- “Building the Stock of College-Educated Labor Revisited” (with John Winters), *Journal of Human Resources*, 2012, 47(1): 270-285.



“New Business Survival in Georgia: Exploring the Determinants of Survival Using Regional Level Data” (with Tamoya Christie), *Growth and Change*, 2012, 43(1): 110-142.

“The Effect of Insurance Premium Taxes on Interstate Differences in the Size of the Property-Casualty Insurance Industry” (with Martin Grace and Laura Wheeler) *National Tax Journal*, 2014, 67(1): 151-181.

“The Effect of HOPE on Post-Graduation Retention in the Georgia Workforce” (with John Winters), *Regional Science and Urban Economics*, May 2013 43(3): 479-490.

“Merit Aid and Post-College Retention in the State” (with John Winters) *Journal of Urban Economics*, 2014, 80(1): 39-50.

“Foreclosures and Local Government Revenues from the Property Tax: The Case of Georgia School Districts” (with James Alm and Robert D. Buschman), *Regional Science and Urban Economics*, 2014, 46: 1-11.

“The Effect of State Merit-based Financial Aid on the Choice of College Major” (with John Winters), *Journal of Labor Economics*, 2015, 33(4): 973-1006.

“Do State-Funded Property Tax Exemptions Actually Provide Property Tax Relief” (with Spencer Brien), *Public Finance Review*, 2014, 42(5): 608-634.

“State and Local Government Tax Revenue Recovery from the Great Recession” (with James Alm), *State and Local Government Review*, 2014, 46 (3): 164-172.

“State Merit-based Financial Aid Programs and College Attainment” (with John Winters), *Journal of Regional Science*, 2015, 55(3): 364-390.

“The Equity Consequences of the District of Columbia’s Property Tax Assessment Limitation,” *Public Finance Review*, 2015, 43(5): 661-685.

“A Regional Model of Growth Oriented Fiscal Policy: An Application to Georgia and its Competitor States” (with Jeffrey Condon, Andrew Feltenstein, Florenz Plassmann, and Mark Rider), *The Review of Regional Studies*, 2015, 44(2): 177-209.

“Economic and Spatial Effects of Land Value Taxation in an Urban Area: An Urban Computable General Equilibrium Approach” (with Ki-Whan Choi), *Land Economics*, 2015, 91(3): 536-555.

“The Effect of Georgia’s HOPE Scholarship on College Major: A Focus on STEM (with John Winters), *IZA Journal of Labor Economics*, 4.15, August 10, 2015, (on-line journal).

“The Adoption of Movie Production Incentives by American States” (with Emefa Sewordor), *Public Budgeting and Finance*, 2016, 36(2): 5-25.

“Long-run Earnings Mobility Among Low-Income Individuals” (with Brett Mullins, Mark Rider, and Sally Wallace), *Journal of Economics and Public Finance*, 2016, 2(1): 154-170.

“An Exploration of Differential State Responses to Changes in Fiscal Conditions” (with Robert Buschman), *Public Budgeting and Finance*, 2017, 37(1): 47-67.

“Merit Aid and Attendance at Elite Colleges” (with John Winters), *Southern Economic Journal*, 2016, 83(2): 527-549.

"Reducing Property Taxes on Homeowners; An Analysis Using Computable General Equilibrium and Microsimulation Models " (with Andrew Feltenstein, Mark Rider, and John Winters), *Public Finance Review*, Forthcoming.

## **OTHER PUBLICATIONS:**

### **NON REFEREED JOURNAL ARTICLES:**

"Trend Surface Analysis as a Tool for Handling Spatially-Defined Non-Coincident Data" (with Larry Schroeder and Frank Jozsa), *American Statistical Association Proceedings*, 1973.

"Alternative Measures of Income, Some Definitional and Measurement Problems," (with Larry Schroeder), *Atlanta Economic Review*, July/August 1974.

"Variations in Property Tax Assessment Ratios: The Case of Fulton County," (with Larry Schroeder), *Atlanta Economic Review*, March/April 1975.

"An Analysis of Alternative Methods for Reducing the Burden of the Property Tax in the City of Atlanta," (with Larry Schroeder), *Atlanta Economic Review*, January/February 1976.

"Property Tax Relief Through Circuit-Breakers," (with Larry Schroeder), *Atlanta Economic Review*, January/February 1977. Reprinted in *International Assessor*, May 1977.

"Sharing the Property Tax Base: An Alternative to Metro Government," *Atlanta Economic Review*, January/February 1978. Reprinted in *Urban Atlanta*, edited by Andrew Hamer, Business Publishing Division, Georgia State University, 1980.

"The Economy of the Urban South," (with Roy Bahl), *The Southern Librarian*, Summer 1990, pp. 69-70.

"School Finance Reform and Impact on Property Taxes," (with Roy Bahl and W. Loren Williams), *Proceedings of the Eighty-Second Annual Conference on Taxation of the National Tax Association*, 1990, pp. 163-171.

"Local Governments and Recession," (with Roy Bahl and Jorge Martinez), *Proceedings of the Eighty-Fourth Annual Conference on Taxation of the National Tax Association*, 1992, pp. 10-17.

"When Jobs Move to the Suburbs, There's Less Employment for Black Youth," *HR Atlanta*, April 1994.

"Metropolitan Fiscal Disparities," (with Roy Bahl and Jorge Martinez), *Proceedings of the Eighty-Fifth Annual Conference on Taxation of the National Tax Association*, 1994, pp. 186-192.

“Local Income and Sales Taxes,” (with Barbara Edwards and Sally Wallace), *Proceedings of the Eighty-Seventh Annual Conference on Taxation of the National Tax Association*, 1996, pp 277-281.

“Public School Finance: A Rational Response to Reform Pressures,” (with Larry R. Gess, Paul A. Montello, and John F. Sears), *Proceedings of the Eighty-Seventh Annual Conference on Taxation of the National Tax Association*, 1996, pp 92-97.

“The Legacy of the 1996 Olympics,” *The Regionalist*, Spring 1997, pp 21-32.

“An Analysis of the Feasibility of Implementing a Single Rate Sales Tax,” (with Gary Cornia, Kelly Edminston, Steven Sheffrin, Terri Sexton, and Kurt Zorn), *State Tax Notes*, May 14, 2001 (Originally published in *National Tax Journal*, December 2000.)

“Bottom Fishing: Emergent Policy Regarding Tax Delinquent Properties,” (with Larry Keating), *Housing Facts & Findings*, Vol 3, No 1, 2001. (Revised version published in *Public Investment* by American Planning Association March 2002.)

“Capital Gains: Its Recent, Varied, and Growing (?) Impact On State Revenues,” (with Sally Wallace), *State Tax Notes*, Vol 29, No 7, August 18, 2003 (republished on-line in *State Fiscal Crisis: Causes, Consequences, and Solutions*, Urban Institute 2003).

“Changing Tax Structures: An Analysis of the Adoption of a Local Sales Tax,” (with Sally Wallace), *State Tax Notes*, vol 30, no 3, October 20, 2003.

“Sales and Use Tax Simplification and Voluntary Compliance,” (with Gary C. Cornia and Lawrence C. Walters), *State Tax Notes*, vol 36, no 13, June 27, 2005, pp 989-1009.

“The Multistate Tax Commission and Corporate Tax Uniformity,” (with W. Bartley Hildreth and Matthew N. Murray), *State Tax Notes*, vol 38, no 11, December 5, 2005, pp 827-862.

“Roy Bahl: The Early Years,” *Proceedings of the Ninety-Eight Annual Conference on Taxation of the National Tax Association*, 2006 pp 151-155. (Reprinted in *State Tax Notes*, vol 39, no 5 February 6, 2006, pp 387-392.)

“The Price Effects of a Temporary Suspension of Gas Taxes” (with James Alm) *State Tax Notes*, Volume 42, Number 9, November 27, 2006, pp 575-580.

“Fiscal Problems and Education Finance,” (with James Alm and Robert Buschman), *State Tax Notes*, 44(9), May 28, 2007, pp. 637-654.

“Revenue Estimates for Eliminating Sales Tax Exemptions and Adding Services to the Sales Tax Base” (with John Matthews, David Sjoquist, and John Winters), *State Tax Notes*, 46(13), December 24, 2007, pp. 893-902.

“Revenue Structures of States Without An Income Tax.” *State Tax Notes*, 44(12), June 18, 2007, pp. 889-898.

“Four Options For Eliminating Property Taxes and Funding Local Governments.” *State Tax Notes*, 46(2), October 8, 2007, pp. 95-98.

“An Overview of Proposed Comprehensive Revision of Georgia's Tax Structure: House Resolution (HR) 900.” *Georgia County Government*, July 2007, pp. 11-15.

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“How Did the 2001 Recession Affect Education Spending? (with James Alm and Robert D. Buschman). *NTA Conference Proceedings of the Hundredth Annual Conference on Taxation of the National Tax Association*, 2009.

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“Reducing Property Taxes in Georgia: Descriptions and Analysis of Recent Proposals” (with John Matthews and John V. Winters), *NTA Conference Proceedings of the 101st Annual Conference on Taxation of the National Tax Association*, 2010.

“Introduction to the Special Issues: Government Programs, Distribution and Equity” (with James Alm, Jorge Martinez-Vazquez, and Sally Wallace), *Public Finance Review*, July 2010.

"Fiscal Reform Will Improve Georgia's Budget Outlook." May 2010 issue of *Georgia Cities Newspaper*.

“Tax Reform Georgia Style.” *Proceedings of the National Tax Association’s 104<sup>th</sup> Annual Conference on Taxation*. (Forthcoming in *Proceedings of the National Tax Association’s 104<sup>th</sup> Annual Conference on Taxation*).

“Recent State Legislative Tax Changes in the Face of Economic Recession” (with Robert Buschman). *State Tax Notes* February 20, 2012 63(8): 623-630.

“How Did Foreclosures Affect Property Values of Georgia School Districts” (with James Alm and Robert D. Buschman) *State Tax Notes* 2013 67(2): 947-952. Also forthcoming in *Proceedings of the National Tax Association’s 105<sup>th</sup> Annual Conference on Taxation*.

“How Do Foreclosures Affect Property Values and Property Taxes?” (with James Alm and Robert D. Buschman) Lincoln Institute of Land Policy, *Land Line* January 2014.

#### **BOOK REVIEWS:**

*Public Finance: A Normative Theory*, by Richard W. Tresch. *Public Finance Quarterly*, March 1983.

*Financing State and Local Government in the 1980s*, by Roy Bahl. *Land Economics*, August, 1985.

*Making America's Budget Policy*, by Joseph J. Minaritz. *Journal of Comparative Economics*, 1991.

*Local Government Economics in Theory and Practice*, by David King (ed). *Journal of Comparative Economics*, Vol. 19, 1994, pp. 146-149.

*Taxation and Democracy*, by Sven Sternmo. *Journal of Comparative Economics*, vol 20, 1995, pp 392-96.

*Developing Public Finance in Emerging Market Economies*, by K. Mizsei. *Journal of Comparative Economics*, Vol 22, 1996, pp. 87-90.

*Tax and Benefit Reform in Central and Eastern Europe*, by David M.G. Newbery (ed). *Journal of Comparative Economics*, Vol 25, 1997, p 468-472.

*Bidding for Business: The Efficacy of Local Economic Development Incentives in a Metropolitan Area*, by John Anderson and Robert Wassmer. *National Tax Journal*, June 2001, pp. 417-424.

*Taxes in America: What Everyone Needs to Know*, by Leonard E. Burman and Joel Slemrod, *Journal of the American Taxation Association*, 35(2), Fall 2013, pp. 143-146.

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*Migration and Taxation*, by Reuven S. Avi-Yonah and Joel Slemrod (eds). *National Tax Journal*, forthcoming.

## **REPORTS:**

"Impact on Income and Employment Resulting from MARTA Construction," Metropolitan Atlanta Rapid Transit Authority, 1975.

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“HOPE, College Course Taking, and Major” (with Rachana Bhatt and John Winters)

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