

## **Jonathan C. Rork**

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**Research and Teaching Interests:** Public Finance, Urban and Regional Economics, Microeconomic Theory, Experimental Economics

### **Education**

Ph.D. Economics, Stanford University, 1999  
A.B with Honors in Applied Mathematics-Economics, Brown University, 1994

### **Publications**

#### **Peer Reviewed**

Income Tax Preferences for the Elderly(with K.S. Conway), *Public Finance Review*, forthcoming.

Yardstick Competition and Toll Revenues: Evidence from US States, *Journal of Transport Economics and Policy*, forthcoming.

(Small) Business Activity and State Economic Growth: Does Size Matter? (with D. Bruce, J. Deskins and B. Hill), *Regional Studies*, forthcoming.

Considering the Source: Does the Country of Origin of FDI Matter to Economic Growth? (with T. Ford and B. Elmslie), *Journal of Regional Science*, May 2008, 48(2), pp. 329-357.

Foreign Direct Investment, Economic Growth and the Human Capital Threshold: Evidence from U.S. States (with T. Ford and B. Elmslie), *Review of International Economics*, February 2008, 16(1), pp. 679-690.

Roads to Ruin? A Spatial Analysis of State Highway Expenditures (with D. Bruce, D. Carroll and J. Deskins), *Journal of Public Budgeting & Finance*, Winter 2007, 24(4), pp. 66-85.

State "Death" Taxes and Elderly Migration—The Chicken or the Egg? (with K.S. Conway), *National Tax Journal*, March 2006, 59(1), pp.97-128.

Copycat Gaming: A Spatial Analysis of State Lottery Structure (with R. Brown VC'04), *Regional Science and Urban Economics*, November 2005, 35(6), pp. 795-807.

Getting What You Pay For: The Case of Southern Economic Development, *Journal of Regional Analysis & Policy*, 2005, 35(2), pp. 37-53.

Lotto Nothing? The Budgetary Response to State Lotteries (with S. Fink VC'03 and A. Marco), *Applied Economics*, December 2004, 36(21), pp. 2357-2367.

Diagnosis Murder: The Death of State 'Death' Taxes (with K.S. Conway), *Economic Inquiry*, October 2004, 42(4), pp. 537-559.

Coveting Thy Neighbors' Taxation, *National Tax Journal*, December 2003, 56(4), pp. 775-787.

The Importance of Self-Selection in Casino Cannibalization of State Lotteries (with S. Fink VC'03). *Economics Bulletin*, September 2003, vol. 8(10), pp. 1-8.

#### **Non-Peer Reviewed**

Small Business and State Growth: An Econometric Investigation (with D. Bruce, J. Deskins and B. Hill). Office of Advocacy, Small Business Administration, February 2007.

Comparing State Income Tax Preferences for the Elderly in the Southeast. Fiscal Research Center Policy Brief Number 140, Andrew Young School of Policy Studies, Georgia State University, February 2007.

Geographic Breakdown of Georgia's Interstate Migration Patterns. *Fiscal Research Center Policy Brief Number 137*, Andrew Young School of Policy Studies, Georgia State University, December 2006.

State 'Death' Taxes and Elderly Migration Revisited (with K.S. Conway), *National Tax Association Proceedings of the 96<sup>th</sup> Annual Conference of Taxation 2003*, pp. 405-409. Reprinted in *State Tax Notes*, June 5, 2006, pp. 785-789.

The Impact of State Lotteries on State Tax Revenues (with S. Fink and A. Marco). *State Tax Notes*, March 31, 2003, vol. 27, no. 13, pp. 1169-1172. Reprinted in *National Tax Association Proceedings of the 95<sup>th</sup> Annual Conference of Taxation 2002*, pp. 391-395.

Recent Trends in State "Death" Taxes (with K.S. Conway). *State Tax Notes*, March 25, 2002, vol. 23, no. 12, pp.1041-46. Reprinted in *National Tax Association Proceedings of the 94<sup>th</sup> Annual Conference of Taxation 2001*, pp. 208-212.

Neighboring Influences in State Tax Determination. *National Tax Association Proceedings of the 93<sup>rd</sup> Annual Conference of Taxation 2000*, pp. 291-294.

Corporate Taxation, Firm Mobility and Factor Intensity: Lessons from the South. *National Tax Association Proceedings of the 92<sup>nd</sup> Annual Conference of Taxation 1999*, pp. 493-497.

#### **Articles Under Review, Working Papers, and Works in Progress**

Your Place in Space: Classroom Experiment on Spatial Location Theory (with M. Bergman, D. Mateer, M. Reksulak, R. Wilson and D. Zirkle), mimeo, Penn State University, October 2006, (revise and resubmit, *Journal of Economic Education*).

Do Regions Matter in Interjurisdictional Competition? Evidence from State Taxation (with G. Wagner), mimeo, March 2007, (revise and resubmit, *Economics Letters*)

Why Buy the Cow When You Can Get the Milk for Free? The Effect of Foreign Direct Investment on Patent Rates in US States (with T. Ford), mimeo, February 2008 (under review).

Blessings and Curses: A Spatial Analysis of the Spillover Impacts in the United States (with T. Ford), mimeo, January 2008 (under review).

The Evolution of State Income Tax Preferences for the Elderly: Intelligent Design? (with K.S. Conway) mimeo, November 2007.

Competition and Reciprocity: Is There a Connection? (with G. Wagner), mimeo, November 2007.

Kelo, Cuno, and the Broken Window (with A. Marco), mimeo, Vassar College, November 2006.

Bayesian Updating and Interjurisdictional Bidding, mimeo, November 2003.

Interstate Elderly Migrants – Who are They and How Have They Changed Since 1970? (with K.S. Conway), in progress.

## Grants Awarded

7/06 thru 6/08 – National Institute on Aging (via National Institutes of Health), “A Panel Study of Elderly versus Nonelderly Migration Flows and State Fiscal Policy.” (with K.S. Conway)

10/05 thru 10/06 -- U.S. Small Business Administration, “An Econometric Investigation of the Relationship between Small Business Activities and Economic Growth among the States: 1988 through 2002.” (with D. Bruce, J. Deskins, and B. Hill.)

## Professional Experience

Assistant Professor, Georgia State University, June 2006-present

Courses taught:

Microeconomics for Public Policy (PAUS 8141)

Applied Microeconomic Analysis/ Grad Micro I (ECON 8100)

Assistant Professor, Vassar College, August 2000- June 2006

Courses taught:

Senior Seminar in Urban Studies: Urban Praxis (URBS 386),

Public Finance (ECON 342), Principles of Microeconomics (ECON 101), Urban

Economics (ECON 218), American Economic History (ECON 368), Module of

Intro to Urban Studies (URBS 100)

Visiting Scholar, Brown University, Fall 2004

Assistant Professor, University of New Hampshire, August 1999-August 2000:

Courses taught:

Principles of Microeconomics (ECON 402, regular and honors)

Graduate Microeconomic Theory (ECON 977)

Instructor, Stanford University:

Public Finance (ECON 141), Intermediate Microeconomics (ECON 51)

Referee *American Economic Review*, *Contemporary Economic Policy*, *International Tax & Public Finance*, *Journal of Urban Economics*, *National Tax Journal*, *Public Finance Review*, *Regional Science and Urban Economics*, *Southern Economic Journal*

## Professional Presentations

### Invited University Seminars

University of Alabama, Binghamton University, Carleton College, Georgia State University, Hamilton College, University of New Hampshire, Rutgers University, St. Lawrence University, University of Tennessee, University of Texas at El Paso, Union College, Vassar College.

### Conference Presentations

“Competition and Reciprocity: Is There a Connection?” presented at the 2007 Southern Economic Association Meetings, November 19, 2007.

“The Evolution of State Income Tax Preferences for the Elderly: Intelligent Design?” presented at the 2007 Conference of the International Atlantic Economic Society, October 8, 2007.

“Roads to Ruin? A Spatial Analysis of State Highway Expenditures,” presented at the 2006 APPAM Fall Conference, November 2, 2006.

“State Income Tax Preferences for the Elderly,” presented at the 98<sup>th</sup> Annual Conference of Taxation, National Tax Association, November 17, 2005

“State Income Tax Preferences for the Elderly,” presented at “The Future of Fiscal Federalism,” sponsored by the Center on Budget and Policy Priorities, November 14, 2005.

“State “Death” Taxes and Elderly Migration—The Chicken or the Egg?” presented at the Winter Meetings of the Econometric Society, January 5, 2004.

“Copycat Gaming: A Spatial Analysis of State Lottery Structure” presented at the Meetings of the Southern Economic Association, November 23, 2003.

“State “Death” Taxes and Elderly Migration—The Chicken or the Egg?” presented at the 96<sup>th</sup> Annual Conference on Taxation, National Tax Association, November 15, 2003.

“Lotto Nothing? The Budgetary Impacts of State Lotteries,” presented at the Meetings of the Southern Economic Association, November 24, 2002.

“Lotto Nothing? The Budgetary Impacts of State Lotteries,” presented at the 95<sup>th</sup> Annual Conference of Taxation, National Tax Association, November 15, 2002

“The Death of State Death Taxes: How Quick and How Painless?” presented at the Meetings of the Eastern Economic Association, March 15, 2002

“The Death of State Death Taxes: How Quick and How Painless?” presented at the Winter Meetings of the Econometric Society, January 7, 2002.

“The Death of State Death Taxes: How Quick and How Painless?” presented at the 94<sup>th</sup> Annual Conference on Taxation, National Tax Association, November 9, 2001.

“Coveting Thy Neighbors’ Tax Rate,” presented at the 93<sup>rd</sup> Annual Conference on Taxation, National Tax Association, November 11, 2000.

“Getting What You Pay For: The Case of Southern Economic Development,” presented at the 92<sup>nd</sup> Annual Conference on Taxation, National Tax Association, October 26, 1999.

## **Advising**

### **Undergraduate Honors Theses at Vassar** (E indicates Economics, U indicates Urban Studies)

Tucker Hughes (2001, E), Edward Alexander (2002, E), Hayden Brown (2002, U), Steven McGinnis (2002, E), Stephen Fink (2003, E), Daniel Harris (2003, U), Beth Munnich (2003, U), Danielle Matthews (2004, E), Lindsey Pilver (2004, E), Heather Zaines (2004, U), Christopher Galli (2006, E), Laura Wiles (2006, U)

### **Graduate Thesis Committee** (date of degree and first job in parentheses, “\*” indicates primary advisor, N at University of New Hampshire, G at Georgia State University)

Mustafa Oktem (N, 2002), Timothy Ford \*(N, 2002: University of Texas at El Paso), Ricardo Soares (N, 2006), Peter Bluestone (G, 2007: Fiscal Research Center, Georgia State University), Abdullah Khan (G, expected 2009), Cristian Sepulveda (G, expected 2009), Kwame Donaldson (G, expected 2009)

### **Ford Scholars Program**

Stephen Fink (Summer 2002), Ryan Brown (Summer 2003)

## Abstracts of Selected Research Currently Under Review or In Progress

Blessings and Curses: A Spatial Analysis of the Spillover Impacts in the United States (with T. Ford), mimeo, January 2008 (under review)

Foreign direct investment (FDI) has been shown to have a significant impact on economic growth, provided that the recipient of FDI has a sufficient level of human capital to take advantage of the benefits that FDI can provide. We ask whether the benefits of FDI spillover across borders. Using spatial econometric techniques, we demonstrate that within the US, FDI located in one state has the potential to spillover into neighboring states, thereby impacting the growth rates of more than the home state. Building on Findlay's (1978) notion that it becomes more costly to adopt foreign technology the farther apart the capital-labor (K-L) ratios of home and source country are, we create a weighted measure of neighboring states' FDI that takes into account the differences between one state's K-L ratio and that of the FDI in its neighbors. We find that states closer together in 'economic distance' are more likely to benefit from FDI spillovers than states farther apart. Moreover, we find that a higher level of human capital is required for a state to take advantage of FDI spillovers when compared to taking advantage of FDI within its borders.

Competition and Reciprocity: Is There a Connection? (with G. Wagner), mimeo, November 2007.

One challenge states face in designing an income tax system is deciding how to treat non-resident earners. Numerous states have entered into reciprocity agreements with other states that exclude non-residents' income from the tax base. These agreements provide a unique opportunity to explore the nature of state tax competition. We demonstrate that not only do reciprocity agreements dampen competition over income taxes, but the states that enact agreements also exhibit decreased levels of competition over other tax bases. This suggests that reciprocity agreements are a credible vehicle for states to act cooperatively and avoid a race to the bottom.

The Evolution of State Income Tax Preferences for the Elderly: Intelligent Design? (with K.S. Conway) mimeo, November 2007.

Every state that has a personal income tax offers some form of differential treatment of elderly taxpayers. How and why did these tax preferences arise? How and why have they changed over time and across states? This research documents the existence of state income tax preferences for the elderly since 1900 – their inception – and then traces out how they have changed over time. These tendencies are then examined with the goal of explaining why they have evolved to where they are today. Explanations considered include state tax competition, demographic and political forces, changes in federal law, and other state characteristics such as 'innovativeness' and the emergence/contraction of related elderly policies, such as public pensions and estate/inheritance (EIG) taxation.

Our descriptive analysis reveals that such preferences were not always enacted as part of the original income tax, especially during the first part of the century. Preferences in general seem to be growing over time but not for all states. A substantial number of states have made a large number of changes to their policies while others have been virtually unchanged. Geographic neighbors often behave similarly and appear to react to each other; however, there are also several cases of apparently unrelated states behaving similarly. We also find strong parallels *over time* in the evolution of income tax preferences and other elderly programs; *across states*, however, the patterns are much weaker. The final goal of this research is to develop a summary measure(s) of income tax preferences for use in a multivariate analysis, with which to better understand the reasons for these patterns.

Updated: April, 2008