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Research and Teaching Interests: Public Finance, Industrial Organization, and Crime and Economics

Education

Ph.D. Economics, Georgia State University, Expected May 2010
MA Economics, Georgia State University, August 2007
BSBA Economics, *magna cum laude*, Shippensburg University, May 2004
BS Criminal Justice, *magna cum laude*, Shippensburg University, May 2004

Dissertation Title: “Essays on Crime and Tax Evasion”

Chair: James Alm, Professor

Expected Completion: May 2010

Research/Consulting Experience

Research Associate, Fiscal Research Center, Andrew Young School of Policy Studies;
Georgia State University, (August 2007-Present)

Consultant, United Nations Development Program, “*UNDP E-Discussion on Local Governance and Decentralization*,” (November 2007).

Graduate Research Assistant, Department of Economics, Andrew Young School of
Policy Studies; Georgia State University, (Aug. 2004-Aug. 2007)

Teaching Experience

Instructor, Business Department, Georgia Perimeter College, Decatur Campus, (July
2009 – Present)

- Principles of Microeconomics
- Principles of Macroeconomics

Guest Lecturer, Department of Economics, Georgia State University. “*An Introduction to Computable General Equilibrium Modeling*,” International Public Economics 8470, (August 20, 2009).

Economics Tutor, Department of Athletics, Georgia State University (Jan. 2007-Aug. 2007)

Working Papers

“Crime and Police Expenditures” with James Alm, July 2009. (Under review)

“Tax Evasion and Market Structure in Transition Economies.” January 2009. (In progress)

“Tax Evasion Incidence: Who Benefits from Evasion?” January 2009 (In Progress)

Other Papers and Select Memoranda

“Kia Automotive Assembly Plant, West Point, GA Economic Impact Study Plan,” *Fiscal Research Center*, Andrew Young School of Policy Studies, Georgia State University (In progress).

“Georgia’s Per Capita Income: Identifying the Factors Contributing to the Growing Income GAP,” *Fiscal Research Center*, Andrew Young School of Policy Studies, Georgia State University (*Forthcoming*).

“Comparison of Georgia’s Tobacco and Alcoholic Beverage Excise Tax Rates.” *Fiscal Research Center Police Brief Number 192*, Andrew Young School of Policy Studies, Georgia State University, (March 2009).

Fiscal Note LC 35 1273, February 2009. “Analysis of proposed legislation that will provide a tax exemption for sales and use taxes on property purchased or used by the Georgia Technology Authority.”

Fiscal Note LC 14 9981, February 2009. “Analysis of legislation extending a limited term sales and use tax exemption to qualified non-profit agencies defined as any entity registered under Section 501(c)(3) of the IRS code and provide prepared food for hunger or disaster relief purposes.”

Awards and Honors

Omicron Delta Epsilon, 2003
Beta Gamma Sigma Honor Society, 2001
Alpha Phi Sigma Honor Society, 2000

Citizenship: USA

References

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Abstracts of Selected Research Currently Under Review or In Progress

Tax Evasion and Market Structure in Transition Economies (In progress)

This paper extends previous empirical work evaluating the determinants of tax evasion by firms. Previous work included both standard and non-traditional determinants to tax evasion, however; if tax evasion can be similar to a tax advantage under the law, then replication and competition will consume and eliminate the direct tax advantage of evaded income (i.e. eliminate the positive expected profits of the evasion gamble). Recognizing this potential, the level of tax evasion may also be determined by current market conditions and industry category. Therefore, this paper contributes to the tax evasion literature by identifying characteristics of the economic environment in which it may be easier to evade or where high levels of evasion take place.

Survey data from 4,907 firms in 25 transition economies are analyzed. The results indicate that fighting corruption is still an important factor in determining the level of evasion. However, the data also suggests a long run situation in which the tax advantage of evasion has been replicated and competed away; more competitive markets have lower levels of evasion whereas monopolistic markets have higher levels of evasion. Further, tax evasion will occur in more service oriented industries.

Crime and Police Expenditures (with J. Alm), July 2009 (Under review)

This study attempts to identify the impact on crime of increasing law enforcement expenditures. Crime pays if the expected marginal benefits of criminal activity outweigh the expected marginal costs, and the probabilities of apprehension and conviction play a decisive role in this calculus. Among the many channels that the public has to influence these probabilities are expenditures on police enforcement (e.g., the level of expenditures, the number of police officers), and we examine these specific channels to determine what role, if any, they may play in influencing crime rates for property crime and for violent crime. Conclusions in previous research are equivocal, and often do not adequately address the obvious simultaneity of crime and enforcement efforts. We use the Arellano-Bond system GMM estimation method to control for this simultaneity; we also use other methods commonly used in prior studies, in order to examine the robustness of a particular estimation method. Results from our preferred GMM estimation method show clearly that increases in law enforcement expenditures help reduce crime rates; other methodologies typically give results that are not robust. The policy implication is that increased enforcement expenditures may reduce crime but that it also matters how these expenditures are made.

Updated: September 2009