

GSU Service/Education Center Review Survey

Name of Center: Fiscal Research Center
Center Director: David L. Sjoquist, Professor of Economics
December 1, 2004

The Fiscal Research Center, originally titled the Georgia Fiscal Research Program, is categorized as a service center by the Board of Regents. However, it might be more appropriate for it to be a service and research center.

A. General Information

A.1. When was the center created and to which department/college/office was it originally designated? If the designation has changed, in which department/college/office does the center currently reside?

The Fiscal Research Center (FRC) was created in 1995. As a result of extensive pro bono research and technical assistance provided by several economic faculty members to a State tax reform commission in the early 1990s, the State determined that it needed to create a center that could provide on-going research and technical assistance to the state on fiscal matters. The Center was created with a direct State government appropriation; no University funds were allocated.

At the time it was created it was part of the Policy Research Center housed in the College of Business Administration. When the School of Policy Studies was created in 1996, the Center was moved to the new School as a center reporting to the Dean.

A.2. To whom does the center's director report?

The Center's director, David Sjoquist, reports to Roy Bahl, Dean of the Andrew Young School. Sjoquist was appointed director in 1997.

A.3. If there is an advisory board to this center, describe its function and composition.

The FRC has a Legislative Advisory Committee comprised of a bi-partisan group of leaders in the Georgia House of Representative and Senate. The function of this group is to assist in anticipating policy issues on which the FRC should focus and which in turn become the priorities of our research activities. The Committee also assists in increasing our visibility within the State. The FRC also confers informally with appointed state government officials to determine fiscal policy issues that are on the horizon.

A.4. *If the center is considered interdisciplinary, describe the interdisciplinary focus.*

The agenda of the FRC is composed of four broad categories:

- Intergovernmental Fiscal Issues,
- Tax Policy,
- Budget Policy,
- The Georgia Economy as it affects fiscal conditions.

While the research is principally economic in scope, specific issues within the broad categories involve other disciplines. Over the years, faculty from departments other than economics have conducted projects for us. These include: Sociology, Political Science, Accountancy, Risk Management and Insurance, and Public Administration. Staff of the FRC has included individuals with Ph.D.'s in Education. We have also used faculty from other universities.

A.5. *Describe in detail the amount of start-up support available.*

The Center was established with an initial direct State appropriation of about \$450,000. This appropriation has continued, although the amount has been cut as part of the general cuts in the State budget. After the Center was established, two state government employees had their personnel lines transferred to the FRC.

The budgetary resources provided to the Fiscal Research Center allow its staff to provide technical assistance, both formal and ad hoc, to the state government, and allows its staff and affiliated faculty to conduct research and produce policy reports. In addition, the FRC supports graduate student education by providing assistantships, and provides research experience on significant policy issues. The FRC also uses its resources to build an infrastructure that supports research of faculty and students.

B. Goals and Objectives

B.1. *Please enumerate the initial goals and objectives and describe the current goals and objectives if they have changed. Units will indicate how their goals are consistent with the strategic plans of the University and their college, citing the relevant documents (the college and University strategic plans) as necessary.*

The original purpose was for the FRC to be a resource for the State on fiscal and budget policy issues.

Since 1997 the mission, goals, and objectives of the FRC have been as follows:

Mission: to promote the development of sound public policy and public understanding of issues of concern to state and local governments in Georgia.

The Fiscal Research Center's purpose is to provide a stronger research foundation for setting fiscal policy for state and local governments and for better-informed decision-making.

Goals:

- Be the program that state and local government, businesses, and community leaders look to for research and advice on Georgia fiscal issues.

- Become nationally known for the high quality and breadth of research on fiscal matters.

Objectives:

- To provide nonpartisan research, technical assistance, and education in the evaluation and design of state and local fiscal and economic policy, including both tax and expenditure issues.

- To develop a research infrastructure that promotes academic research on fiscal issues, broadly defined.

- To provide opportunities for graduate students to engage in policy research.

Although the Fiscal Research Center has its own identity and budget, it is not operated as a stand-alone entity. Rather, it functions as an integral part of the Andrew Young School of Policy Studies, supporting one of the main foci of the School, public finance and budgeting policy. While the FRC has an important external mission, namely providing a valuable university resource to state and local governments, it has an equally important internal mission of promoting research and graduate student education. The resources provided to the FRC allow faculty and graduate students to engage in fiscal policy work. The FRC staff does not work in isolation, but rather works with faculty in producing research and providing technical assistance. The FRC supports graduate student education, giving students valuable research experience on significant policy issues. The FRC has used its resources to build an infrastructure that supports academic research and as the basis for generally external funding.

Given its objectives, the FRC:

- Conducts research on fiscal and economic issues suggested by our Legislative Advisory Committee or requested by one of our many constituencies, including

elected and appointed government officials, non-profit organizations such as the Georgia Municipal Association, and community leaders.

- Educates target audiences on fiscal issues through meetings, seminars, and workshops.
- Supports excellence in academic programs focused on fiscal and economic policy.

The Fiscal Research Center supports the mission of Georgia State University. The mission statement in the University's strategic plan states: "Georgia State is committed to the enhancement of its interdisciplinary research programs and centers that have achieved national and international recognition." The FRC is one such center. As noted above, we engage faculty from several disciplines. While the FRC cannot take full credit for the Andrew Young School's national ranking of 5th in public finance and budgeting by *U.S. News and World Report*, the activities of the Center play a major role in the attainment of that ranking.

The University's strategic plan further states that the University should have "significant state, national, and international roles as well as serving the residents of the metropolitan Atlanta region." The FRC has a significant state role, and also has an important service role in the Atlanta region.

The strategic plan of the University also discusses the enhancement of multidisciplinary approaches to future complex problems and goes on to note that academic excellence exists in policy, particularly as it relates to economics, etc. As noted above, the FRC involves faculty from multiple disciplines and is a major component of the academic excellence that focuses on economic policy.

The Fiscal Research Center plays an integral role in supporting the strategic plan of the Andrew Young School of Policy Studies.

The School's mission statement states:

"The School's mission is to create and disseminate knowledge and analytic methods that are highly valued by policy makers and leaders in the public, nonprofit, and business worlds;..."

This is precisely what the FRC does, creating and disseminating knowledge that is highly valued by policy makers.

The Mission statement also includes "a focus on economic and social development policy issues and problems." The FRC focuses on a piece of economic policy, namely fiscal policy.

Among the elements of the School's mission are:

- “Advance knowledge through scholarship conducted as part of organized research activities....” The FRC is one of the principal ways that research is organized within the School.
- “Teaching will occur through...internships and service learning.” The FRC provides learning opportunities for students. We employ graduate students who are at the dissertation stage as Research Associates I. We fund and utilize GRAs as part of the research program for the FRC.
- “The School will engage in training programs, technical assistance and other forms of support that will be provided to governments....” The FRC provides technical assistance to governments.
- “...School cannot be satisfied if we do not achieve excellence in ...research, and (c) in outreach.” The FRC plays a major role in linking the School to government on fiscal issues, broadly defined. We also contribute by supporting research on fiscal issues.
- “Another major goal of the School is to raise the quality of the discussion about policy issues....” This is a major objective and activity of the FRC.
- The strategic plan of the School lists 8 areas on which it will focus, including: fiscal policy, economic development, and education policy. The FRC focuses on all three of these, with the focus on fiscal policy being the most important to the FRC.

B.2. *What are the major institutional, administrative, and/or financial resources that facilitate achieving the center’s goals and objectives?*

State of Georgia provides the base funding for the FRC through a direct appropriation (through the Board of Regents). These resources allow us to fund support and research staff, including graduate students. These funds are also used to support faculty to conduct research and to be available to provide technical assistance. This base amount is supplemented with external funds that are used to undertake specific research projects.

B.3. *What are the major institutional, administrative, and/or financial constraints that interfere with achieving the center’s goals and objectives?*

The major constraint that would interfere with achieving the center’s goals would be a budget reduction. This would mean that the FRC will have to reduce the extent to which it could respond to requests from members of the General Assembly, the Governor’s office, and state agencies for research and technical assistance. Budget reductions will result in far fewer opportunities for graduate students to participate in valuable research experiences.

B.4. What is your assessment of your achievement of your goals?

A self-assessment of goal achievement indicates that The Fiscal Research Center is very successful in accomplishing its goals. There are several measures of this success.

One measure is the volume of activity. The primary objective is to conduct research on fiscal and economic issues. The FRC has produced a substantial volume of policy research reports, and the faculty and graduate students associated with the FRC have produced a large volume of academic publications. (The list of FRC reports is attached as an appendix and the list of publications for the past three years is reported below.)

The second objective of the FRC is to provide technical assistance, which is done at the request of state and local agencies. We have responded to a large and growing volume of requests for technical assistance. We do not keep detailed records of such requests, so this cannot be accurately documented, but the agencies for which we have provided technical assistance within the past three years are listed below.

The third objective relates to education; the FRC uses its research findings as the basis of policy briefs and other documents that are distributed to the members of the General Assembly and others. In addition, the FRC sponsors workshops, seminars, and luncheons to present information about fiscal policy. The list of such activities for the past three years can be found below.

A second measure of success is the number and breadth of requests we get for research or technical assistance. This measures the extent to which we are becoming the program that state and local government, businesses, and community leaders look to for research and advice on Georgia fiscal issues. While we don't keep records on the number of calls, there has been a steady increase in the number of requests over time.

Third, our goal of becoming nationally known for the high quality and breadth of research is measured by requests from out-of-state individuals and groups to participate in programs or conduct research and by the number of requests from the media for interviews and for invitations to make presentation. For example, in the several months we have made presentations to the following groups:

- Ways and Means Committee
- Senate Appropriations Committee
- Georgia School Board Association
- Georgia Municipal Association
- Association County Commissioners of Georgia

And we will be doing a presentation at the Georgia Biennial, a pre-legislative program conducted every two years. Over the years we have had contracts to conduct tax policy research for other states, including Utah and Ohio.

B.5. *What steps can be taken to increase the research/scholarly productivity of the center faculty (e.g. evaluation studies, scholarship of teaching)?*

While we do not a formal process for doing so, we constantly ask how we can become more relevant in the type of research that we produce.

C. Service/Outreach of the Center

C.1. *Describe the major areas/topics of the center. How has the center promoted the mission of the University?*

As noted in B.1 above, the FRC plays a significant state role as well as serving and to a lesser extent serves the Atlanta region. The FRC research and technical assistance is focused largely on state issues, but we address issues and provide assistance to governments and other groups within the Atlanta area. The FRC promotes multidisciplinary research on complex issues and academic excellence on economic policy issues.

We conduct research and provide technical assistance in several major areas:

- Intergovernmental Fiscal Relations. Under this topic we have two major foci:
 - Education finance
 - State grants
- Tax Policy. For this area we maintain expertise on the following subjects:
 - Income taxation
 - Sales and excise taxation
 - Taxation of telecommunication and public utilities
 - Property taxes
 - Business taxes
 - Tax modeling
- Expenditures and Budgeting. This topic has no subtopics.
- The Georgia Economy. This topic includes three projects:
 - Georgia Data Project. The FRC is the repository of agency data from several Georgia agencies including the Department of Labor, the Department of Human Resources, and the Department of Revenue. These data are maintained by the FRC and are used by faculty and graduate students from across the University in conducting research projects.
 - Economic Development Policy. The FRC studies the effectiveness of tax incentives and other economic development policies.
 - Studies of the Georgia Economy. This is catch all area under which we conduct research on various aspects of the Georgia economy as it relates to the underlying fiscal conditions of Georgia's governments

- AtlantaCensus2000. We created and maintain a website that allows easy mapping of data from the 1990 and 2000 censuses. As part of the project we have prepared reports that use the census data to explore how Atlanta has changed during the past decade. In addition to the census data, we house other data, such as that from the Atlanta Regional Commission. We are in the process of adding health care data and housing data for the Atlanta region and are redesigning the website accordingly.
- Revenue Forecasting and Estimation. This activity involves forecasting such things as revenue and program participation and estimating the revenue effects of proposed policies and legislation. As part of this project, the FRC expects to hire the next State Fiscal Economist in partnership with the Governor's Office of Budget and Planning.

We are preparing revenue estimates for several policy proposals and proposed legislation.

We recently prepared a revenue forecast of the City of Atlanta's recently adopted sales tax. We provided the revenue forecast for the State government and are now tracking it. As part of this effort, we are preparing the section of the State's budget that addresses the state of the economy.

We are providing forecasts to the Department of Human Resources of the number of individuals on TANF rolls, and expect to have a contract soon to provide forecasts of the number of food stamp and Medicaid recipients as well as foster care cases. We are providing forecasts to the Department of Community Health on the number of participants in their various programs.

Each year we produce a booklet that provides an up-to-date description of Georgia's taxes. We distribute the booklet on complimentary basis. We provide copies of the booklet to members of the State Legislature and other elected officials.

The FRC sponsors a seminar series of about 6 speakers each year. As appropriate we host a lunch for community leaders at which we have a discussion based on the seminar speaker's expertise.

The following are research projects that are in process. (Attached is a list of all completed FRC reports.)

- Georgia's Estate Tax
- Sales Taxes in Georgia
- Fuel Taxes in Georgia
- Economic Development Tax Credits
- Evaluation of a HOPE VI Project
- Financing Georgia's Future

- Tax Increment Financing
- Fiscal Capacity and Effort
- Substituting a Sales Tax for the School Property Tax
- Lottery Sales and the Allocation of Lottery Proceeds
- Georgia Pension and Health Benefits
- Georgia's Income Tax: A Panel Analysis
- The Effect of Changing Demographics on Health Care Costs

We also have a project entitled "Perspectives on Georgia's Fiscal, Economic, and Demographic Features." This project involves some 17 reports on various aspects of Georgia's fiscal, economic and demographic features, for example, state-local government relationships. Each report provides a historic and current perspective on a specific topic and a discussion of implications for Georgia of the current trends. We expect to host a conference to discuss the issues raised in the papers, and hope that the papers will be the material for a definite book on Georgia.

C.2. *What are the major opportunities/impediments for doing service and/or education in the center?*

There are two ways to interpret this question. The first focuses on how open the center is to engaging individuals in the activities of the center. The major impediment for engaging more individuals in the activities of the FRC is the limited resources. The FRC tries to engage faculty and others in its work. While we do think broadly concerning how to address the subject matter of the FRC, we could think differently about the nature of the research methodology used to address the subject matter and seek individuals with different approaches to the subject. In fact, for the "Perspectives on Georgia's Fiscal, Economic, and Demographic Features" project, we did that.

The second way of interpreting this question is a focus on the impediments on the center's ability to achieve its goals. The FRC has consciously developed a reputation for providing objective, unbiased, high quality research and technical assistance that is of use to decision makers. Upholding that standard has allowed us to work with different administrations and has led to an every increasing volume of requests. There are several things that would help us be more successful.

- While the FRC produces a substantial volume of research on tax policy, we could increase the impact of the research and improve our efforts to educate members of the General Assembly, state government, and the public regarding fiscal policy issues. These goals could be achieved by making the research more accessible to non-academics by having more professional editing, producing more polished looking material, producing a regular newsletter, increasing the level of personal interactions with state officials, and organizing more conferences, briefings, etc. for members of the General Assembly, the State government staff, and the public. However, to undertake these activities while we maintain our current level of

research and technical assistance will require additional staff and resources. We believe an increase in such activities would lead to an increase in funded projects.

- We have established an Agency Database project. (Florida is a model for such a project.) We serve as the repository for the Georgia Department of Labor's employment security data files, for the Georgia Department of Human Resources' TANF data files. We also house tax return data from the Department of Revenue. We make these data to other users. These data have been the source for substantial research projects and for program evaluation. We want to expand on this role by including additional databases, other services, and expanded research. However, to do so will require additional support staff and computer hardware.
- The focus of the FRC on educational policy has been on the finance side, but we get substantial requests for research and support on other educational policy issues. We want to add Research Associates who can address a broader range of State educational policy issues. This would compliment other research efforts in the Andrew Young School focusing on the evaluation of pre-K programs and HOPE scholarships.
- We have established a consortium between the Fiscal Research Center, the Georgia Municipal Association, the Association County Commissioners of Georgia, and the Georgia Department of Community Affairs to consider significant intergovernmental issues of concern to these groups. We have been able to initiate some limited research on such issues, but we need additional research capacity to take on major issues of concern. This would also allow us to address more local fiscal issues.

C.3. *What percentage of the center's funding has been paid out of Fund Code 10? List amounts for the last five years.*

The following table lists two sources of revenue, Fund Code 10 and external grants. Note that the external grant amount is the total of both new and ongoing grants. The Fund Code 10 funding is a direct appropriation, i.e., it is a separate line in the budget for the Board of Regents. These funds, as best I know, do not involve any funding out of the budget of Georgia State University.

[Note that the Domestic Programs oversees many projects and activities. External grants for these projects are processed through the Domestic Programs office (DPO). There is very close relationship between DPO and the Fiscal Research Center, for example the FRC-funded staff supports DPO activities and Dr. Sjoquist is director of both. DPO accounts for about \$9 million in new and continuing external grants. In the table below we have considered only those external DPO grants that a closely connected to the Fiscal Research Center.]

Funding for the Fiscal Research Center				
Year	External Funds*		Fund Code 10**	
	Amount	Percent	Amount	Percent
2000	\$480,281	40.9%	\$692,893	59.1%
2001	\$791,309	52.9%	\$718,300	48.1%
2002	\$982,272	57.8%	\$718,300	42.2%
2003	\$1,019,445	58.5%	\$721,604	41.5%
2004	\$1,032,162	58.4%	\$734,104	41.6%

*These include both new and continuing grants and contracts.

**Note that the Fund Code 10 refers to the direct appropriation to the Fiscal Research Center; no funds from the University are involved in the operation of the FRC.

C.4. *Attach a list of all activities (e.g. workshops/research programs/conferences/seminars/symposia/etc.) of the center.*

The following is a list of activities of the Fiscal Research Center for the past three years.

Reports. The following reports were prepared during the past three years (a list of all reports produced by the FRC is attached in the appendix.) For each report, we also prepare a *Policy Brief*. The reports are available free of charge. The reports and *Policy Briefs* are distributed to members of the Governor's office, the General Assembly, key state officials, and individuals and organizations with a specific interest in the subject of the report. All reports and *Policy Briefs* are available on the FRC website.

Distribution of Per Capita Income in Georgia: 1969-2000

Robert L. Collins and William J. Smith

This paper examines major changes in the county-level distribution of per capita income between 1969 and 2000. The analysis focuses on income convergence and geographic shifts in per capita income over the 31-year period. FRC Report 95 (May 2004)

Alternative Formulas for Allocating LOST Revenue To Counties and Municipalities

David L. Sjoquist and Laura Wheeler

This study explores the procedure for allocating LOST revenue and suggests alternatives. FRC Report 94 (April 2004)

Firm Location Decisions and Information Needs

Laura Czohara, Julia Melkers and Kouassi Dagawa

This report explores the perceptions of professional consultants and state and local economic development practitioners of useful information in the economic development site location process. FRC Report 93 (March 2004)

Performance Measurement in State Economic Development Agencies: Lessons and Next Steps for GDITT

Laura Czohara and Julia Melkers

This study provides the basis for a comprehensive performance monitoring system for GDITT. FRC Report 92 (February 2004)

Does Georgia Need A Unitary Tax?

Martin F. Grace

This report explores the issues associated with using a unitary tax approach to the state's corporate income tax. FRC Report/Brief 91 (February 2004)

Georgia's Taxes: A Summary of Major State and Local Government Taxes, 10th Edition

Jack Morton and Richard Hawkins

A handbook on taxation that provides a quick overview of all state and local taxes in Georgia. FRC Annual Publication A(10) (January 2004)

International Trade and Economic Development Strategy: Can Foreign Direct Investment Be Predicted?

Bruce A. Seaman and Robert E. Moore

This study identifies factors that might be used by the state to better target foreign industries and countries that are more likely to be seeking investment opportunities in the U.S. FRC Report/Brief 90 (December 2003)

The Economics of Cigarette Taxation: Lessons for Georgia

Bruce A Seaman

This report provides estimates of the fiscal effects of increasing taxes on cigarettes. FRC Report 89 (December 2003)

Single-Factor Sales Apportionment Formula in Georgia. What Is the NET Revenue Effect?

Kelly D. Edmiston

This report provides an update of the static revenue loss and provides estimates of the indirect revenue effects from switching to a single factor sales apportionment formula. FRC Report/Brief 88 (October 2003)

Financing Georgia's Schools: A Primer

Ross Rubenstein and David L. Sjoquist

This report provides an explanation of how K-12 education is financed in Georgia. FRC Report 87 (October 2003)

Getting Serious About Property Tax Reform in Georgia

David L. Sjoquist

This report lists problems with the property tax in Georgia and outlines a set of policy options for reforming the property tax. [FRC Report 86](#) (August 2003)

The Commercial Music Industry in Atlanta and the State of Georgia: An Economic Impact Study.

Kelly D. Edmiston and Marcus X. Thomas

This report measures the commercial music industry's economic impact on Atlanta and the State of Georgia. [FRC Report/Brief 85](#) (August 2003)

Twelve Years of Budget Growth: Where Has The Money Gone?

Alan Essig

This report analyzes the growth in the state budget over the past 12 years and identifies specific policy decisions that caused and resulted in changes in budget. [FRC Report/Brief 84](#) (July 2003)

Local Government Competition for Economic Development

Kelly D. Edmiston and Geoffrey K. Turnbull

This report examines the factors driving community tax incentives for industry recruitment. [FRC Report 83](#) (July 2003)

The Economic Impacts of Environmentally Contaminated Sites on Commercial and Industrial Property Markets in Atlanta, Georgia

Laura O. Taylor

This report analyzes the impacts environmentally contaminated sites have on surrounding property values in Atlanta, Georgia and examines the feasibility of a tax-increment financing program to fund clean-up of affected sites. [FRC Report/Brief 82](#) (July 2003)

An Analysis of a Proposed New Economic Development Incentive

Kelly D. Edmiston, David L. Sjoquist, and Jeanie Thomas

This report evaluates the likely impact of changing Georgia's economic development tax incentive program. [FRC Report/Brief 81](#) (January 2003)

The Bush Economic Stimulus Plan: What Does It Mean for Georgia?

Sally Wallace

This brief provides a summary of the President's economic stimulus proposal. [FRC Brief 80](#) (January 2003)

The Effect of State Income Tax Structure on Interstate Migration

Sally Wallace

This report analyzes the effect of state income taxes on individual migration among states. [FRC Report/Brief 79](#) (December 2002)

Georgia's Corporate Income and Net Worth Taxes

Martin F. Grace

This report examines the Georgia Corporate Income Tax and Net Worth Tax and examines some possible reforms. [FRC Report/Brief 78](#) (December 2002)

Racial Segregation in Georgia Public Schools, 1994-2001: Trends, Causes and Impact on Teacher Quality

Catherine Freeman, Benjamin Scafidi and David L. Sjoquist

This report looks at recent trends in segregation and its impact on teacher quality in the state of Georgia. [FRC Report/Brief 77](#) (November 2002)

Job Creation by Georgia Start-Up Businesses

Lakshmi Pandey and Jeanie Thomas

This report examines the success rate of start-up companies in Georgia by industry and by region between 1986 and 2000. [FRC Report 76](#) (November 2002)

Local Tax Base Sharing: An Incentive for Intergovernmental Cooperation

Geoffrey Turnbull

This report develops and explains the principles for designing effective tax base sharing among local governments as a means of coordinating development incentives.

[FRC Report/Brief 75](#) (October 2002)

Firm-Level Effects of Apportionment Formula Changes

Kelly D. Edmiston and F. Javier Arze

This report utilizes Georgia corporate income tax returns from 1992 - 1998 to examine the effects of its 1995 change in apportionment formula on the levels of sales, payroll, and property in the state. [FRC Report/Brief 74](#) (October 2002)

Local Land Use Policy and Investment Incentives

Geoffrey Turnbull

This report discusses how the threat of land use regulation affects the pace and pattern of urban development and how legal constraints on policymakers can alter the intended effects of land use controls [FRC Report 73](#) (June 2002)

Do Local Sales Taxes for Education Increase Inequities? The Case of Georgia's ESPLOST

Ross Rubenstein and Catherine Freeman

This report examines the equity effects of Georgia's use of the Special Purpose Local Option Sales Tax for Education (ESPLOST) FRC Report/Brief 72 (June 2002)

The Net Economic Impact of Large Firm Openings and Closures in the State of Georgia

Kelly Edmiston

This report estimates the net employment impact of large firm openings and closures in the State of Georgia. New high technology firms are found to generate considerably more spillover employment than non-high-tech firm openings, and the spillovers are greater the more narrowly high technology is defined FRC Report/Brief 71 (May 2002)

How Much Preference: Effective Personal Income Tax Rates for the Elderly

Barbara Edwards and Sally Wallace

This report analyzes the effect of differential income tax treatment of the elderly in Georgia and in the U.S. FRC Report/Brief 70 (April 2002)

Residential Mobility, Migration and Georgia's Labor Force

Amy Helling and Nevbahar Ertas

This report examines the characteristics of workers who recently moved into and within Georgia and focuses particularly on who is employed in newly created jobs. FRC Report/ Brief 69 (February 2002)

Revenue Implications for Georgia of Tax Changes Since 1987

Kelly Edmiston, Alan Essig, Catherine Freeman, et al.

This report provided estimates of the state revenue impacts of all tax changes since 1987.

FRC Report 68 (February 2002)

Does Growth Pay For Itself? Property Tax Trends for School Systems in Georgia.

Richard Hawkins

This report examines the relationship between economic growth and Georgia school property tax bases. FRC Report/Brief 67 (January 2002)

The Fiscal Impact. *The Fiscal Impact* are short pieces that address a very specific fiscal issue. The purpose is to educate policy makers. *The Fiscal Impact* is distributed to the State of Georgia General Assembly and staff. The following is a list of topics covered by *The Fiscal Impact*:

- *The Bush Administration Economic Stimulus Plan: Its Impact on Georgia*
- *Georgia Welfare Case Loads*

- *Per Capita Income for States in the Southeast Region (1969-2000)*
- *Georgia's Revenue Sources for County and City Government*
- *Education Spending Per Pupil in Georgia*
- *Effective County Millage Rates*
- *Estimated Loss of Revenues from Selected Changes in the Sales Tax*
- *Estimated Loss of Revenues from Selected Changes in the Property Tax*
- *School Property Tax Revenue per FTE*
- *Income Tax Revenue Impact of Single Factor Apportionment*

Georgia Budget Notes. *Georgia Budget Notes* are short policy reports on specific aspects of the Georgia budget. They are distributed to the State of Georgia General Assembly and staff. *Georgia Budget Notes* covered the following topics:

- *FY 2004 Budget Brief*
- *FY 2004 Revenue Estimates*
- *Medicaid Overview*
- *Peachcare*
- *FY 2004 Revenue Estimate Update*
- *FY 2004 and FY 2004 Department of Community Health Medicaid Budget Proposals*
- *State Employment*
- *Budget Brief: Per Capita Taxes and Income*
- *FY 2004 Revenue Estimate Update*
- *FY 2004 Revenue Estimate Update Supplemental Budget*
- *FY 2004 Supplemental Budget*
- *Public School Teachers and Board of Regents Faculty Salaries*
- *FY 2005: Governor's Proposed Budget*
- *FY 2004 Revenue Estimate Update*
- *Governor's FY 2004 and FY 2005 Medicaid Budget Proposals*
- *Peachcare: FY 2004 Supplemental and FY 2005 Budget Proposals*
- *FY 2004 Revenue Estimate Update*
- *Should Georgia's Estate Tax End?*

AtlantaCensus2000. As part of the AtlantaCensus2000 the following reports were prepared and made available on the AtlantaCensus2000 website:

- *Geography of Race*
- *Geography of Age*
- *Geography of Household*
- *Geography of Income*
- *Residential Mobility in the Atlanta Region*
- *The 2000 Journey to Work in the Atlanta Region*
- *Geography of Poverty*
- *Geography of Housing in the Atlanta Region*
- *Georgia of Education (forthcoming)*
- *Georgia of Employment (forthcoming)*

Briefing Memoranda. Briefing Memoranda are short reports that are generally in response to a request for specific analysis. During the past three years, the FRC staff and associated faculty prepared the following *Briefing Memoranda*:

Revenue Loss from Income Tax Changes, Sally Wallace

Investment and the Alternative Minimum Tax, Kelly Edmiston

Double Taxation of Corporate Net Income, Kelly Edmiston

Proposed Sales Tax Holiday, Richard Hawkins

Debt Management Plan for Georgia, Roy Bahl, Ross Rubenstein, David Sjoquist, Sally Wallace

Estimated Cost of Atlanta Sanitation Service, John Matthews and William J. Smith

Proposed Bond Funded Capital Spending, Kelly Edmiston

Sales Tax Exemption of Foods Sold Through Vending Machines, William J. Smith

Analysis of Mixed Drink Fee and Tax Exemption for Underground Atlanta. John Matthews and William Smith

Coupling Georgia Income Tax to Federal Standard Deduction and Personal Exemption. Sally Wallace

Fiscal Issues Associated with SSTP. David L. Sjoquist

Fiscal Note: Film Incentives Legislation. Kelly D. Edmiston

Number of Georgia Income Taxpayers With Children. Sally Wallace

Pay Day Shifts. John Matthews

Payment in Lieu of Property Taxes. David L. Sjoquist

Potential Revenue Enhancement Options. David L. Sjoquist

Revenue Analysis: An Estimate of the Revenue Loss From the Elimination of the Income Tax on Capital Gains. Sally Wallace

Revenue From Removing Selected Sales Tax Exemptions. David L. Sjoquist

Single-Factor Sales Apportionment Formula in Georgia: What is the NET Revenue Effect? Kelly D. Edmiston

Taxation and the Elderly, Sally Wallace

State and Local Revenue Take from a Georgia Motion Picture Production, Kelly Edmiston

An Analysis of HB 1775, Kelly Edmiston

Revenue Estimate of an Exemption for Small Corporations, Lakshmi Pandey and David Sjoquist

Residential Property Tax Assessment Freeze in Fulton County, David Sjoquist

Education Sales Tax, David Sjoquist

The Adoption of an Education Sales Tax Statewide, John Matthews, William J. Smith, and David Sjoquist

Forecast of Revenue from the City of Atlanta's Sales Tax, John Matthews, William J. Smith, David Sjoquist

Revenue Estimate of Eliminating Those Over 62 from the Georgia Income Tax, Sally Wallace

Potential Revenue from Add-on Court Fees, John Matthews

Revenue Estimate for Indigent Defense (HB 869), John Matthews

Tax Revenue Forecast for FY04 and FY05, Kelly Edmiston, David Sjoquist, William J. Smith, and Sally Wallace

Revenue Forecast for the State of Georgia for FY05 and FY06, David Sjoquist, William J. Smith, Sally Wallace, Mark Rider

Lottery Characteristics and Revenue, Peter Bluestone

Fiscal Issues Associated with SSTP, David L. Sjoquist

Potential Sales Tax Loss from Exempting Natural Gas, Electricity and Capital Used in Manufacturing from the State Sales Tax, William J. Smith

Capping the Increase in Property Tax Assessments, David L. Sjoquist

Expanding the Options for the Use of ESPLOST Revenue, David L. Sjoquist

The Revenue Effect of Changing the Corporate Income Tax Apportionment Formula, David Sjoquist and Lakshmi Pandey

Telecommute Tax Credit Program, John Matthews

Fiscal Notes. Fiscal notes are revenue estimates of proposed legislation. While the FRC did such estimation in the past, since October 2004 we are now doing these on a regular basis. The following are the fiscal notes we have completed so far:

Medical Equipment Exemption

Health Care Bond Authority

Income Reporting for Holders of Special Driver's License

Temporary Suspension of Selected Sales Tax Exemptions

Visitors and Related Activities. The Fiscal Research Center hosted visiting scholars who traveled to Georgia State University to conduct research or make presentations.

Gary Cornia (Brigham Young), Richard Hawkins (University of West Florida) and L. Kenneth Hubbell (University of Missouri) visited to work with the Fiscal Research Center on fiscal projects

The FRC sponsored seminars, and in some cases also luncheon meetings, given by the following individuals:

Todd Stinebrickner (University of Western Ontario) January 2002

Charles Clotfelter (Duke University) April 2002

Steve Ross (University of Connecticut) April 2002

Naci Mocan (University of Colorado at Denver) November 2002

David Mustard (University of Georgia) December 2002

Andy Reschovsky (University of Wisconsin) January 2003.

Michael Stoll (University of California) February 2003.

David Figlio (University of Florida) February 2003.

Jason Segilman (University of Georgia) December 2003

Jane Gravelle (Congressional Research Service) April 2004

Danny Boston (Georgia Institute of Technology) November 2004

Avner Ben-Ner (University of Minnesota) December 2004

In May, 2002 the Fiscal Research Center sponsored a roundtable discussion, "Equity, Compliance and Efficiency of Georgia's State and Local Tax System." Participants included a select group of informed individuals including the Department of Revenue Commissioner, representatives from government, the private sector, and academia. Discussions leaders included:

- William Fox (University of Tennessee) on Sales Taxation in Georgia
- David L. Sjoquist (Georgia State University) on Property Taxation
- Sally Wallace (Georgia State University) on Personal Income Taxation
- Kelly Edmiston with Martin Grace (Georgia State University) on Corporate Income Taxation
- Paige Brown (tax consultant) and Jim Davis (Georgia Southern University)
- John Coalson (Alston and Bird)
- Al Outland (Georgia Municipal Association)

In September, 2003 the Fiscal Research Center co-sponsored with the Urban and Regional Group, a conference on "Current Issues in Urban and Real Estate Economics." Participants included a select group of informed individuals including representatives from government, the private sector, and academia. Discussants included:

- Jan Brueckner (University of Illinois)
- Peter Colwell (University of Illinois)
- Jonathan Dombrow (University of Illinois)
- Alan Gelfand (Duke University)
- Allen Goodman (Wayne State University)
- Donald Haurin (Ohio State University)
- Harold Munneke (University of Georgia)
- Henry Pollakowski (Massachusetts Institute of Technology)
- C.F. Sirmans (University of Connecticut)
- Thomas Thibodeau (Southern Methodist University)
- Geoffrey Turnbull (Georgia State University)

Technical Assistance. The FRC staff and associated faculty provided technical assistance to numerous government officials and agencies. These involve requests to meet and discuss an issue but for which no report or memorandum is prepared. The following are groups we have met with, many involving numerous requests for assistance:

- Georgia Governor's Office
- Various members of the House and Senate
- Senate Research Office
- Office of Planning and Budget

- Georgia Occupational Review Council
- Georgia Governor's Education Review Commission
- Senate Insurance Committee
- House Insurance Committee
- House Insurance Premium Study Committee
- Georgia Department of Human Resources
- Georgia Department of Labor
- Armstrong State University
- State of Georgia Budgetary Responsibility Oversight Committee
- Joint Study Committee on Franchise Fees and Conditions, Rights of Way, and Tax Implications of Competitive Markets
- Technical Advisory Council (TAC) to the Georgia Rural Development Council
- Georgia Quality Growth Partnership (and its Legislative Committee)
- Georgia Economic Developers Association
- University of Georgia
- Board of Regents
- Georgia Department of Revenue
- City of Atlanta
- Georgia Municipal Association
- Georgia Department of Industry, Trade and Tourism
- Senate Appropriations Committee
- Senate Finance Committee
- House Ways and Means Committee
- Commission for a New Georgia
- Association County Commissioners of Georgia
- Indigent Defense Fund
- Southern Regional Council
- Atlanta Journal-Constitution

In addition, Alan Essig (Research Associate II) served for a year on the policy staff for Governor Barnes and then as staff director for the State of Georgia House of Representative's Appropriations Committee. Jeanie Thomas (Senior Research Associate) and Benjamin Scafidi (Affiliated faculty) served as policy staff for the State of Georgia Governor's Office. In the case of Mr. Essig and Ms. Thomas, the Fiscal Research Center continued to pay their salaries, and in the case of Dr. Scafidi, the Department of Economics continues to pay his salary.

C.5. *Attach separate bibliographies of refereed and nonrefereed publications, if any, which have resulted from research activities of the center. List publications from the last three years only.*

The following are non-FRC publications of individuals associated with the Fiscal Research Center. It would be incorrect to claim that all of the publications listed are entirely the result of the Center. However, in at least some part, these publications are associated with the person's connection with the Center. We do not have a list of publications for 2004; it will not be ready until February, so we include the publications for 2003, 2002, and 2001.

Refereed Publications

2003

James Alm (with Raul A. Barreto). "Corruption, Optimal Taxation, and Growth," *Public Finance Review*, Vol. 31, No. 3, pp. 207-240, May 2003.

James Alm (with Leslie A. Whittington). "Shacking Up or Shelling Out: Income Taxes, Marriage, and Cohabitation," *Review of Economics of the Household*, Vol. 1, No. 3, pp. 169-186, September 2003.

James Alm "Designing Institutions to Combat Tax Evasion," *Jurnal Ekonomi dan Pembangunan* (PANGSA), Gadjah Mada University, Yogyakarta, Indonesia, Vol. 9, pp. 311-324, 2003.

James Alm (with Michael McKee). "Tax Compliance as a Coordination Game," *Journal of Economic Behavior and Organization*, forthcoming.

James Alm (with Calvin Blackwell and Michael McKee). "Audit Selection and Firm Compliance with a Broad-based Sales Tax," *National Tax Journal*, forthcoming.

(with Amanda I. Lee). "The Clean Air Act Amendments and Firm Investment in Pollution Abatement Equipment," *Land Economics*, forthcoming.

James Alm and Mikhail I. Melnik "The Tax Treatment of the Family – An International Perspective," *Public Finance and Management*, forthcoming.

Kelly Edmiston "Tax Uncertainty and Investment: A Cross-Country Empirical Evaluation," *Economic Inquiry*, forthcoming.

Kelly Edmiston "The Net Effects of Large Plant Locations and Expansions on County Employment," *Journal of Regional Science*, forthcoming.

Kelly Edmiston and Neven Valev (with Shannon Mudd). "Tax Structures and FDI: The Deterrent Effects of Complexity and Uncertainty," *Fiscal Studies*, Vol. 24, No. 3, pp. 341-359.

Kelly Edmiston "Electronic State & Local Government: Prospects and Challenges," *American Review of Public Administration*, Vol. 33, No. 1, pp. 20-45.

Robert Eger (with Douglas Ihrke). "Reinventing in the American Cities: The City Executive's Perspective," *International Journal of Public Administration*, forthcoming.

Robert Eger (with Deborah A. Knudson, Justin Marlowe and Amy Verbos). "Agricultural Off-Road Fuel-Tax: A Midwestern Comparative Analysis and Assessment," *Transportation Research Record*, forthcoming.

Robert Eger (with Deborah A. Carroll and Justin Marlowe). "Generational Differences and Perceptions of Board Members: The Case for Situational Leadership Theory in Municipal Management Research," *International Journal of Public Administration*, forthcoming.

Robert Eger (with Deborah A. Carroll and Justin Marlowe). "On the Importance of Relationship-Building in Government Outsourcing: Evidence and Insights from the Transportation Industry," *Journal of Public Policy*, Vol. 13, June 30, 2003.

Robert Eger (with Deborah A. Carroll and Justin Marlowe). "Managing Intergovernmental Revenues: The Imperative of Diversification," *International Journal of Public Administration*, Vol. 26, No. 13, 2003.

Robert Eger (with Deborah A. Knudson and Justin Marlowe). "Silent Threats: Reconsidering the Importance of Non-Enforcement Auditing Activity," *International Journal of Public Administration*, Vol. 26, No. 4, April 2003.

Julie L. Hotchkiss (with Mary E. Graham). "Systematic Assessment of Employer Equal Employment Opportunity Efforts as a Means of Reducing the Gender Earnings Gap," *Cornell Journal of Law and Public Policy*, Vol. 12, Fall 2002, pp. 169-201, in print August 2003.

Julie L. Hotchkiss, Robert Moore and Stephanie M. Zobay. "Impact of the 1996 Summer Olympic Games on Employment and Wages in Georgia," *Southern Economic Journal*, Vol. 69, pp. 691-704, January 2003.

Bruce A. Seaman "Industrial Organization in the Arts Before the Discovery of the 'Cultural Industries,'" (Presidential Address of the Association for Cultural Economics, International), *Journal of Cultural Economics*, Vol. 28, No. 2, forthcoming.

David L. Sjoquist (with Gary C. Cornia and Lawrence C. Walters). "Sales and Use Tax Simplification and Voluntary Compliance," *Public Budgeting & Finance*, forthcoming.

Geoffrey K. Turnbull "Urban Growth Controls: The Transitional Dynamics of Development Fees and Growth Boundaries," *Journal of Urban Economics*, forthcoming.

Geoffrey K. Turnbull (with Chris Papageorgiou). "Economic Development and Property Rights: Time Limits on Land Ownership," *Economic Development Quarterly*, forthcoming.

Geoffrey K. Turnbull (with Jonathan Dombrow). "Trends in Real Estate Research, 1988-2001: What's Hot and What's Not," *Journal of Real Estate Finance and Economics*, forthcoming.

Geoffrey K. Turnbull (with William J. Moore and Robert J. Newman). "Internal Markets for Department Chairs: Comparative Advantage, Life-Cycle, and Jury Duty," *Journal of Labor Research*, Vol. 24, No. 4, pp. 669-682, Fall 2003.

Geoffrey K. Turnbull (with Thomas J. Miceli and C.F. Sirmans). "Land Ownership Risk and Urban Development," *Journal of Regional Science*, Vol. 43, No. 1, pp. 54-73, February 2003.

Geoffrey K. Turnbull (with Rebecca Campbell). "On Government Structure and Spending: The Effects of Management Form and Separation of Powers," *Urban Studies*, Vol. 40, No. 1, pp. 23-34, January 2003.

Sally Wallace and Barbara Edwards. "State Income Tax Treatment of the Elderly," *Public Budgeting and Finance*, forthcoming.

2002

James Alm (with William H. Kaempfer). "Who Pays the Ticket Tax?" *Public Finance Review*, Vol. 30, No. 1, pp. 27-40, January 2002.

James Alm (with Leslie A. Whittington and Jason Fletcher). "Is There a 'Singles Tax'? The Relative Tax Treatment of Single Households," *Public Budgeting and Finance*, Vol. 22, No. 2, pp. 69-86, Summer 2002.

James Alm and Mikhail Melnik. "Does a Seller's eCommerce Reputation Matter? Evidence from eBay Auctions," *The Journal of Industrial Economics*, Vol. 50, No. 3, pp. 337-350, September 2002.

James Alm and Jorge Martinez-Vazquez. "On the Use of Budget Norms as a Tool for Fiscal Management," *Public Finance and Management*, Vol. 2, No. 3, pp. 387-435, 2002.

Roy Bahl and Mary Beth Walker (with Richard Bird). "The Uneasy Case Against Discriminatory Excise Taxation: Soft Drink Taxes in Ireland," *Public Finance Review*, forthcoming.

Roy Bahl, Jorge Martinez-Vazquez, and Sally Wallace. "State and Local Government Choices in Fiscal Redistribution," *National Tax Journal*, Vol. 55, No. 4, 723-742, December 2002.

Kelly Edmiston. "Strategic Apportionment of the State Corporate Income Tax," *National Tax Journal*, Vol. 55, No. 2, pp. 239-262, June 2002.

Gary Henry and Ross Rubenstein. "Paying for Grades: Impact of Merit-Based Financial Aid on Educational Quality," *Journal of Policy Analysis and Management*, Vol. 21, No. 1, pp. 93-109, 2002.

Julie Hotchkiss. "Endogeneity of Wages and Tenure in the Determination of Quit Behavior," *Applied Economics Letters*, Vol. 9, pp. 231-233, March 2002.

Ross Rubenstein (with Leanna Stiefel and Amy Ellen Schwartz). "Better than Raw: A Practical Guide to Adjusted Performance Measures," *Public Administration Review*.

Ross Rubenstein (with Michele Moser). "The Equality of Public School District Funding in the U.S., 1992 - 1995: A National Status Report," *Public Administration Review*, Vol. 62, No. 1, pp. 63-72, January/February 2002.

Ross Rubenstein and Benjamin P. Scafidi, Jr. "Who Pays and Who Benefits? Examining the Fiscal Incidence of the Georgia Lottery for Education," *National Tax Journal*, Vol. 55, No. 2, pp. 223-238, 2002.

Ross Rubenstein "Providing Adequate Educational Funding: A State-by-State Analysis of Expenditure Needs," *Public Budgeting and Finance*, Vol. 22, No. 4, pp. 73-98, 2002.

Ross Rubenstein and Catherine Freeman. "Do Local Sales Taxes for Education Increase Inequities? The Case of Georgia's ESPLOST," *Journal of Education Finance*, Vol. 28, No. 3.

Benjamin P. Scafidi, Jr. (with Keith Ihlanfeldt). "Black Self-Segregation as a Cause of Neighborhood Racial Segregation: Evidence from the Multi-City Study of Urban Inequality," *Journal of Urban Economics*, Vol. 51, No. 2, pp. 366-390, March 2002.

Ross Rubenstein (with Keith Ihlanfeldt). "The Neighborhood Contact Hypothesis: Evidence from the Multi-City Study of Urban Inequality," *Urban Studies*, 2002.

Bruce A. Seaman. "Cultural and Sports Economics: Conceptual Twins," *Journal of Cultural Economics*, Vol. 27, No. 2.

Bruce A. Seaman. "Industrial Organization in the Arts Before the Discovery of the 'Cultural Industries,'" *Journal of Cultural Economics*.

Geoffrey Turnbull. "Land Development under the Threat of Taking," *Southern Economic Journal*, Vol. 69, No. 2, pp. 468-501, October 2002.

Geoffrey Turnbull (with Chinkun Chang). "Bureaucratic Behavior in the Local Public Sector: A Revealed Preference Approach," *Public Choice*, October 2002.

Geoffrey Turnbull (with Jonathan Dombrow). "Individuals and Institutions Publishing Research in Real Estate, 1989-1998," *Journal of Real Estate Literature*, Vol. 10, No. 1, pp. 45-92, January 2002.

Geoffrey Turnbull (with Matthew Baker, Thomas J. Miceli, and C.F. Sirmans). "Optimal Title Search," *Journal of Legal Studies*, Vol. 31, No. 1, Part 1, pp. 139-158, January 2002.

Geoffrey Turnbull (with Thomas J. Miceli, Henry Munneke, and C.F. Sirmans). "Title Systems and Land Values," *Journal of Law and Economics*, Vol. 95, No. 2, part 1, pp. 565-582, October 2002.

Geoffrey Turnbull (with Peter F. Colwell and Carolyn Dehring). "Recreation Demand and Residential Location," *Journal of Urban Economics*, Vol. 51, No. 3, pp. 418-428, May 2002.

2001

James Alm (with Leslie A. Whittington). "Tax Reductions, Tax Changes, and the Marriage Penalty," *National Tax Journal*, Vol. 54, No. 3, pp. 455-472, September 2001.

Gary Cornia (visiting Scholar)(with Larry Walters). "Electric Utility Deregulation and School Finance," *Journal of Education Finance*, 2001.

Julia Melkers "Assessing the Impact of Performance Budgeting: A Survey of American States," *Government Finance Review*, Vol. 17, No. 2, pp. 19-24, April 2001.

Julia Melkers and Katherine G. Willoughby. "Budgeters' Views of State Performance Budgeting Systems," *Public Administration Review*, Vol. 61, No. 1, pp. 54-64, January/February 2001.

Benjamin P. Scafidi, and Catherine Freeman (with Stan DeJarnett). "School Accountability and Flexibility," *Education Policy Analysis Archives*, Vol. 9, No. 44, September 2001.

Bruce A. Seaman "Arts Labor Markets: A Research Agenda from Sports," *Journal of Cultural Economics*, Vol. 26, No. 3.

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

David L. Sjoquist (with Larry Keating). "Bottom Fishing: Emergent Policy Regarding Tax Delinquent Properties," *American Planning Association Public Investment Newsletter*, 2002.

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

David L. Sjoquist and Kelly Edmiston (with Gary Cornia, Terri Sexton, Steven Sheffrin, and C. Kurt Zorn). "E-Commerce and the Single-Rate Sales Tax Proposal," *Municipal Finance Journal*, Vol. 22, No. 3, pp. 1-23, Fall 2001.

David L. Sjoquist "Social Acceptance and the Spatial Mismatch Hypothesis," *Journal of Urban Economics*, Vol. 50, No. 3, pp. 474-490, 2001.

Geoffrey Turnbull (with Peter M. Mitias). "Grant Illusion, Tax Illusion, and Local Government Spending," *Public Finance Review*, Vol. 29, No. 5, pp. 347-368, September 2001.

Geoffrey Turnbull (with Jonathan Dombrow). "Individuals and Institutions Publishing Research in Real Estate, 1989-1998," *Journal of Real Estate Literature*, Vol. 10, No. 1, pp. 45-92, January 2002.

Geoffrey Turnbull (with Thomas J. Miceli and C. F. Sirmans). "The Property-Contract Boundary: An Economic Analysis of Leases," *American Law and Economics Review*, Vol. 3, No. 1, pp. 165-185, January 2001.

Geoffrey Turnbull (with Matthew Baker, Thomas J. Miceli, and C. F. Sirmans). "Property Rights by Squatting: Land Ownership Risk and Adverse Possession Statutes," *Land Economics*, Vol. 77, No. 3, pp. 360-370, August 2001.

Geoffrey Turnbull (with William J. Moore and Robert J. Newman). "Reputational Capital and Academic Pay," *Economic Inquiry*, Vol. 39, No. 4, pp. 663-671, October 2001.

Non-Referred Reports

2003

James Alm (with Leslie A. Whittington). "The Effects of Public Policy on Marital Status in the United States," chapter in *Marriage and the Economy – Theory and Evidence from Advanced Industrial Societies*, Shoshana Grossbard-Shechtman (ed.), New York, N.Y.: Cambridge University Press, pp. 75-101, 2003.

James Alm (with Jill Holman and Rebecca Neumann). "Globalization and its Impact on State and Local Government Finance," chapter in *State and Local Government Finances at the Beginning of the 21st Century*, David Sjoquist (ed.), Cheltenham, U.K.: Northampton, Mass.: Edward Elgar Publishing, pp. 276-298, 2003.

Roy Bahl "Local Government Revenues and Expenditures," in *Management Policies in Local Government Finance*, J. Richard Aronson and E. Schwartz (eds.), Washington, D.C.: International City Management Association, 1987; revised 1996, revised 2003, forthcoming.

Kelly Edmiston "A Single-Factor Sales Apportionment Formula in Georgia: What is the NET Revenue Effect?" *State Tax Notes*, forthcoming.

Kelly Edmiston (with William F. Fox). "Prospects and Challenges for State and Local Government in a Digital Age," chapter in *State and Local Government Finance Pressures in the 21st Century*, David L. Sjoquist (ed.), Edward Elgar Publishing.

Robert Eger "Provision and Production of Public Goods," chapter in *Handbook of Public Sector Economics*, Donijo Robbins (ed.), New York: Marcell Dekker, forthcoming.

Julie L. Hotchkiss (with Christopher King and Peter Mueser). "Determinants of Welfare Exit and Employment," chapter in *Welfare Reform in Six Metropolitan Areas*, Christopher King and Peter Mueser (eds.), Kalamazoo, Mich.: W.E. Upjohn Institute for Employment Research, forthcoming.

Bruce A. Seaman (with W. Bartley Hildreth). "Deregulation of Utilities: A Challenge and an Opportunity for State and Local Tax Policy," chapter in *State and Local Finances Under Pressure*, David L. Sjoquist (ed.), Edward Elgar Publishing, pp. 222-275, 2003.

Bruce A. Seaman "Beyond Economic Impact," chapter in *The Arts in a New Millennium*, Valerie B. Morris and David B. Pankratz (eds.), Praeger, pp. 77-92, 2003.

Bruce A. Seaman "Empirical Studies of Demand for the Arts," chapter in *Handbook of the Economics of Art and Culture*, David Throsby and Victor Ginsburgh (eds.), North-Holland: Elsevier Science, forthcoming.

David L. Sjoquist and Sally Wallace. "What a Tangled Web: Local Property, Income and Sales Taxes," chapter in *Urban Issues and Public Finance: Collected Essays in Honor of Dick Netzer*, Amy Schwartz (ed.), Edward Elgar Publishing, forthcoming.

David L. Sjoquist and Benjamin Scafidi (with Catherine Freeman). "Racial Segregation in Georgia Public Schools, 1994-2001: Trends, Causes, and Impact on Teacher Quality," paper in *Resegregation of the American South*, Jack Boger, Chris Edley and Gary Orfield (eds.), University of North Carolina Press, forthcoming.

David L. Sjoquist (Editor), *State and Local Government Finances Under Pressure*, Edward Elgar Publishing, 2003.

David L. Sjoquist (with Therese J. McGuire). "Urban Sprawl and the Finances of State and Local Government," chapter in *State and Local Government Finances Under Pressure*, Edward Elgar Publishing, 2003.

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

David L. Sjoquist and Sally Wallace. "Changing Tax Structures: An Analysis of the Adoption of a Local Sales Tax," *State Tax Notes*, Vol. 30, No. 3, October 20, 2003.

Geoffrey K. Turnbull (with Peter F. Colwell). "Frontage Tax and the Optimally Compact City," chapter in *The Property Tax, Land Use and Land Use Regulation*, Richard Netzer (ed.), Cheltenham, U.K.: Edward Elgar Publishing, 2003.

Geoffrey K. Turnbull "Efficient Compensation and Eminent Domain," *URAG Research Notes*, Domestic Programs, Andrew Young School of Policy Studies, Georgia State University, No. 1, August 2003.

Sally Wallace "Changing Times: Demographic and Economic Changes and State and Local Finances," chapter in *State and Local Finance at the Beginning of the 21st Century*, David L. Sjoquist (ed.), Edward Elgar Publishing, 2003.

2002

James Alm (with Leslie A. Whittington). "Does the Income Tax Affect Marital Decisions?" *Tax Theory and Principles*, Simon James (ed.), Exeter, U.K., pp. 62-71, 2002.

James Alm "What is an 'Optimal' Tax System?" *Tax Theory and Principles*, Simon James, (ed.), Exeter, U.K., pp. 238-255, 2002.

Roy Bahl "Implementation Rules For Fiscal Decentralization," *Poverty, Development and Fiscal Policy: Essays in Honor of Raja Chelliah*, Oxford University Press, 2002.

Roy Bahl "Fiscal Decentralization, Revenue Assignment, and the Case For the Property Tax," *Property Taxes in South Africa: Challenges in the Post-Apartheid Era*, Michael Bell and John Bowman (eds.), Cambridge, Mass.: Lincoln Institute of Land Policy, 2002.

Kelly Edmiston. "Benefits and Burdens of Strategic Apportionment Policies: Preliminary Results for the Case of Double-Weighted Sales in Georgia," *Proceedings of the 94th Annual Conference on Taxation*, National Tax Association, pp. 331-339, 2002.

Shiferaw Gurm (with Christopher King and Peter Mueser). "Job Stability for Welfare Recipients: A Comparison of Matched Job Spells" and "Explaining Job Stability for Welfare Recipients," *Welfare Reform in the Cities: The Transition from Public Aid to Employment in Six Urban Areas During the 90s*, King C. and P. Mueser (eds.), Kalamazoo: W.E. Upjohn Institute.

Ross Rubenstein (with Lawrence O. Picus). "Politics, The Courts and the Economy: Implications for the Future of School Financing," *State and Local Finance Under Pressure*, David L. Sjoquist (ed.), Northampton, Mass.: Edward Elgar Publishing.

Ross Rubenstein. "Georgia, State of the State, 2002: Budget Constraints Overshadow Education Reform," *The State of the States and Provinces, 2002*, Emily Lenssen (ed.), Washington, D.C.: American Education Research Association.

Bruce A. Seaman. "Economic Impact Studies: Do They Still Have a Role?" *The Handbook of Cultural Economics*, Ruth Towse (ed.), Edward Elgar Publishing.

Bruce A. Seaman. *National Investment in the Arts*, Issue Paper Monograph (67 pp.) Washington, D.C.: The Center for Arts and Culture, March 2002.

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

David L. Sjoquist (with Larry Keating). "Bottom Fishing: Emergent Policy Regarding Tax Delinquent Properties," *American Planning Association Public Investment Newsletter*, March 2002. (Revised version of article by same title published in *Housing Facts & Findings*.)

Sally Wallace "Fiscal Architecture," *Intergovernmental Relations and Local Financial Management*, World Development Institute, World Bank, Washington, D.C., forthcoming.

Sally Wallace and James Alm (with Shiyuan Chen). "State and Local Governments' Susceptibility to Globalization," *State Tax Notes and Proceedings of the Ninety-fifth Annual Conference on Taxation*, National Tax Association.

Sally Wallace (with Richard Hawkins). "Play Here, Pay Here: An Analysis of the State Income Tax on Athletes," *State Tax Notes*, Vol. 26, No. 8, November 25, 2002.

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James Alm (with Leslie A. Whittington). "Have Welfare and Tax Policies Affected Marriage Patterns?" *The Children's Beat*, Vol. 8, No. 2, pp. 21-22, Summer 2001.

James Alm (with Leslie A. Whittington and Jason Fletcher). "How Are Singles Treated in the Income Tax?" *Proceedings of the Ninety-third Annual Conference on Taxation*, National Tax Association, Santa Fe, N.M., pp. 18-24, 2001.

James Alm, Jorge Martinez-Vazquez and Sally Wallace. "Tax Amnesties and Tax Collections in the Russian Federation," *Proceedings of the Ninety-third Annual Conference on Taxation*, National Tax Association, Santa Fe, N.M., pp. 239-247, 2001.

Roy Bahl "Land Versus Property Taxes in Developing and Transition Countries," *Property Taxes in South Africa: Concepts and Practice*, Michael Bell (ed.), Cambridge, Mass.: Lincoln Institute of Land Policy.

Gary Cornia (Visiting Scholar) (with Larry Walters). "Electronic Utility Deregulation and the Local Property Tax in the United States," *Impacts of Electric Utility Deregulation on Property Taxation*, Philip Burling, (ed.), Cambridge, Mass.: Lincoln Institute of Land Policy, pp. 43-71, 2000. Reprint in *The Exempt Organization Tax Review*, 2001.

Kelly Edmiston "A Single-Factor Sales Apportionment Formula in the State of Georgia," *State Tax Notes*, Vol. 20, No. 16, pp. 1367-1379, 2001.

Julia Melkers and Katherine G. Willoughby. "Performance-Based Budgeting," *Encyclopedia of Public Administration and Public Policy*, Jack Rabin (ed.), New York: Marcel Dekker, Inc.

Julia Melkers "Performance Measurement," *Encyclopedia of the City*, Roger Caves (ed.), London: Routledge Publishing.

Ross Rubenstein (with Patrice Iatarola). "Examining School-Level Expenditures and School Performance: The Case of New York City," *Improving Educational Productivity*, David H. Monk and Herbert J. Walberg (eds.), Greenwich, Conn.: Information Age Publishing, pp. 139-166, 2001.

Bruce A. Seaman "Empirical Studies of Demand for the Arts," *Handbook of the Economics of Art and Culture*, David Throsby and Victor Ginsburgh (eds.), North-Holland (Elsevier Science).

David L. Sjoquist and Kelly Edmiston (with Gary Cornia, Terri Sexton, Steven Sheffrin, and C. Kurt Zorn). "An Analysis of the Feasibility of Implementing a Single-Rate Sales Tax," *State Tax Notes*, Vol. 20, No. 20, pp. 1697-1711, May 14, 2001.

Sally Wallace (with Rachel Askew). *Child Care Advocacy in Georgia*, The Urban Institute, 2002.

C.6. Attach a list of grants submitted in the last three academic years and list all sources of funding. [Click here for the format to use.](#) For funded grants, give title, funding source, amount, type of grant (research or instruction), GSU project number, and period funded. Specify the amount of funds received from each category (research, service or instruction) for each of the last three years.

The following table was prepared by the Office of Sponsored Programs

AWARD AGENCY	PRINCIPAL INVESTIGATOR	DATE SUBMITTED	PROPOSED AMOUNT	PROPOSED DATE AWARDED	AWARDED AMOUNT	FROM/TO	PROJECT TITLE
GSURF/GA OFFICE OF PLANNING & BUDGET	DAVID SJOQUIST	7/11/2001	31,033	8/22/2001	31,033	7/1/2001	IDENTIFY MEASURES AFFECTING REVENUE COLLECTIONS 9/30/2001
GSURF/ASSOC FOR PUBLIC POLICY ANALYSIS & MGMT	SALLY WALLACE	3/27/2002	19,926			6/1/2002	STATE INCOME TAX TREATMENT 12/31/2002 OF THE FAMILY
GSURF/THE BROOKINGS INSTITUTE	SALLY WALLACE	3/27/2002	12,251			6/1/2002	DEMOGRAPHIC PROFILE OF 12/31/2002 CHILD CARE ACCESS
GSURF/ATLANTA HOUSING AUTHORITY	DAVID SJOQUIST	6/10/2002	166,911			7/15/2002	HOPE VI EVALUATION FOR 9/8/2006 HARRIS HOMES
GSURF/ATLANTA HOUSING AUTHORITY	DAVID SJOQUIST	6/10/2002	166,911	9/30/2002	491,937	7/15/2002	HOPE VI EVALUATION FOR 9/8/2006 HARRIS HOMES
GSURF/GA DEPT INDUSTRY, TRADE AND TOURISM	DAVID SJOQUIST	7/8/2002	4,000	7/8/2002	4,000	5/16/2001	INFORMATION NEEDS AND 9/1/2002 AVAILABILITY ISSUES
GSURF/GEORGIA DEPARTMENT OF	DAVID SJOQUIST	8/28/2002	17,169			9/1/2002	FORECASTING WELFARE 7/31/2003 CASELOADS IN GEORGIA

HUMAN RESOURCES

UNIVERSITY OF KENTUCKY/US DH HS	DAVID SJOQUIST	5/29/2003	19,998			7/1/2003 BARRIERS TO EMPLOYMENT 9/29/2004 AND WELFARE: EVIDENCE FROM GA
GEORGIA DEPT OF INDUSTRY, TRADE & TOURISM	DAVID SJOQUIST	6/24/2003	4,500			6/23/2003 FILM AND VIDEO IMPACT STUDY 8/24/2003
GEORGIA DEPT OF HUMAN RESOURCES	DAVID SJOQUIST	1/31/2003	17,170			1/1/2004 FORECASTING WELFARE 12/31/2004 WORKLOADS IN GEORGIA
GSURF/GA DEPT INDUSTRY, TRADE AND TOURISM	DAVID SJOQUIST	7/8/2002	4,000			5/16/2001 INFORMATION NEEDS AND 9/1/2002 AVAILABILITY ISSUES
GEORGIA DEPT OF TRANSPORTATION	THEODORE POISTER	2/3/2004	78,575	3/24/2004	78,575	8/10/2003 ANALYZE STRATEGIC MGMT 8/1/2005 PERFORMANCE MONITORING & REPORTING SYSTEMS
UNIVERSITY OF BALTIMORE	DAVID SJOQUIST	2/4/2004	25,000	4/1/2004	25,000	4/1/2001 WELFARE TO WORK DYNAMICS 10/30/2005 IN ATLANTA
GEORGIA INSTITUTE OF TECHNOLOGY	ROBERT EGER	5/4/2004	6,031	5/14/2004	6,031	12/10/2003 A STUDY OF LIQUID ASPHALT 4/10/2004 PRICE INDICES APPLICATIONS TO GA PAVEMENT CONTRACTING
GEORGIA DEPT OF HUMAN RESOURCES	SHIFERAW GURMU	6/9/2004	6,152	6/18/2004	6,152	1/1/2004 DEVELOPMENT OF MODEL FOR 12/31/2004 FORECASTING FOSTER CARE CASELOADS FOR GA
GEORGIA DEPT OF	DAVID	6/24/2003	4,500	7/8/2003	4,500	6/23/2003 FILM AND VIDEO IMPACT STUDY

INDUSTRY, TRADE
AND TOURISM

8/24/2003

COMMUNITY FOUNDATION FOR GREATER ATLANTA	DAVID SJOQUIST	7/16/2003	12,000	11/13/2003	9,000	11/1/2003 ENHANCE ATLANTA CENSUS 10/31/2004 2000 WEBSITE
GEORGIA DEPT OF TRANSPORTATION	THEODORE POISTER	7/23/2003	221,259	10/13/2003	221,259	8/1/2003 ANALYZE STRATEGIC MGMT 3/31/2005 PERFORMANCE MONITORING & REPORTING SYSTEMS
HEALTHCARE GA FOUNDATION	DAVID SJOQUIST	9/12/2003	5,000	9/16/2003	5,000	9/1/2003 ANALYSIS OF TOBACCO TAX 3/1/2004 INCREASES IN GEORGIA
GA INSTITUTE OF TECHNOLOGY	ROBERT EGER	12/9/2003	34,099	1/31/2004	35,191	12/10/2003 A STUDY OF LIQUID ASPHALT 4/10/2004 PRICES INDICES APPLICATIONS TO GA PAVEMENT CONTRACTING
GA DEPT OF HUMAN RESOURCES	DAVID SJOQUIST	1/31/2003	17,170	1/31/2004	17,170	1/1/2004 FORECASTING WELFARE WORK 12/31/2004 LOADS IN GEORGIA
GEORGIA DEPT OF TRANSPORTATION	THEODORE POISTER	2/3/2004	78,575			8/1/2003 ANALYZE STRATEGIC MGMT 8/1/2005 PERFORMANCE MONITORING AND REPORTING SYSTEMS
UNIVERSITY OF BALTIMORE	DAVID SJOQUIST	2/4/2004	25,000			4/1/2001 WELFARE TO WORK DYNAMICS 10/30/2005 IN ATLANTA
GA INSTITUTE OF TECHNOLOGY	ROBERT EGER	5/4/2004	6,031			12/10/2003 A STUDY OF LIQUID ASPHALT 4/10/2004 PRICES INDICES APPLICATIONS TO GA PAVEMENT CONTRACTING

GA DEPT OF HUMAN RESOURCES	SHIFERAW GURMU	6/9/2004	6,152	1/1/2004 DEVELOPMENT OF MODEL FOR 12/31/2004 FORECASTING FOSTER CARE CASELOADS FOR GEORGIA
COMMUNITY FOUNDATION FOR GREATER	DAVID SJOQUIST	7/16/2003	12,000	11/1/2003 ENHANCE ATLANTA CENSUS 10/31/2004 2000 WEBSITE
GA DEPT OF TRANSPORTATION	THEODORE POISTER	7/23/2003	221,259	8/1/2003 ANALYZE STRATEGIC MGMT 3/31/2005 PERFORMANCE MONITORING AND REPORTING SYSTEMS
HEALTHCARE GA FOUNDATION	DAVID SJOQUIST	9/12/2003	5,000	9/1/2003 ANALYSIS OF TOBACCO TAX 3/1/2004 INCREASES IN GA
GA DEPT OF TRANSPORTATION	THEODORE POISTER	10/31/2003	78,575	8/1/2003 ANALYZE STRATEGIC MGMT 8/1/2005 PERFORMANCE MONITORING AND REPORTING SYSTEMS
GA INSTITUTE OF TECHNOLOGY	ROBERT EGER	12/9/2003	34,099	12/10/2003 A STUDY OF LIQUID ASPHALT 4/10/2004 PRICE INDICES APPLICATIONS TO GEORGIA
UNIVERSITY OF KENTUCKY	SALLY WALLACE	4/13/2004	18,161	7/1/2004 EARLY EDUCATIONAL ACHIEVE 9/30/2005 MENT OF CHILDREN OF TEEN MOTHERS IN GEORGIA
UNIVERSITY OF KENTUCKY	SHIFERAW GURMU	4/16/2004	19,998	7/1/2004 BARRIERS TO EMPLOYMENT 9/30/2005 AND WELFARE TO WORK
DEPT OF COMMUNITY	SHIFERAW	6/18/2004	19,644	7/1/2004 DEVELOPMENT OF MODEL FOR FORECASTING FOSTER CARE CASELOADS FOR GEORGIA

GSURF/GA DEPT OF HUMAN RESOURCES	DAVID SJOQUIST	8/28/2002	17,169	9/24/2002	17,169	9/1/2002 7/31/2003	FORECASTING WELFARE CASE
HEALTH CARE GEORGIA	SALLY WALLACE	7/1/2004	63,000	7/1/2004	63,000	7/1/2004 5/1/2005	ANALYSIS OF THE INCREASE IN ELDERLY ON HEALTH CARE COSTS

D. Center Personnel. List all personnel funded through the center for the prior fiscal year. Faculty who receive course releases or full or partial summer pay should be counted as center members.

	PERSONNEL	POSITION	COLLEGE/DEPT	LOAD ALLOCATED	EXTERNAL FUNDING	INTERNAL FUNDING
Faculty:	Edmiston	Assist Professor	AYSPS/ECON	17.5%	\$ 3,496.00	\$ 8,817.50
	Grace	Professor	RCB/RM&I	10.0%		\$ 12,560.01
	Sjoquist	Professor	AYSPS/ECON	29.5%	\$ 14,344.70	\$ 32,275.60
	Steeh	Assoc Research Prof	AYSPS/PAUS	12.5%		\$ 7,089.15
	Stephan	Professor	AYSPS/ECON	12.5%		\$ 17,662.25
	Wallace	Assoc Professor	AYSPS/ECON	32.5%	\$ 9,005.79	\$ 20,263.05
	Poister	Professor	AYSPS/PAUS	26.7%	\$ 31,502.68	
	Gurmu	Assoc Professor	AYSPS/ECON	12.2%	\$ 9,808.31	
	Brooks	Assoc Professor	HHS/SOCIAL WORK	22.5%	\$ 10,274.55	
	Eger	Assist Professor	AYSPS/PAUS	29.2%	\$ 18,713.25	
Staff:	DeHaye	LT Tech		4.1%		\$ 958.33
	Essig	Research Assoc II		100.0%		\$ 66,205.62
	Matthews	Research Assoc I		100.0%		\$ 29,610.59
	McCall	LT Professional		4.2%		\$ 1,500.00
	McCarthy	LT Professional		100.0%		\$ 16,694.55
	Pandey	Research Assoc II		100.0%		\$ 51,600.00
	Smith	Research Assoc II		100.0%		\$ 57,788.90
	Taylor	Assoc to Director		100.0%		\$ 42,195.84
	Thomas	Senior Research Assoc Microcomputer Tech		100.0%		\$ 73,504.80
	Turner	Spec I		100.0%		\$ 34,864.80
GRA's:	Williams	LT Clerical		100.0%		\$ 21,891.53
	Anil					\$ 12,000.12
	Donald					\$ 10,000.40
	Geon					\$ 2,000.00
	Horne					\$ 54.16

	Saxena		\$	10,499.99
	Sun		\$	4,400.00
	Gruber	\$2,000.00		
	Hollingsworth	\$1,999.92		
	Wenbin		\$	6,239.58
Temp's:	Chandler		\$	2,045.00
	Collins		\$	858.50
	Essig		\$	6,034.21
	McCarthy		\$	4,872.00
	Otudor		\$	3,683.35
	Slaughter		\$	1,030.00
	Taylor		\$	2,000.00
Consultants:	Morton		\$	1,250.00
	Hawkins		\$	750.00
	Echols		\$	5,000.00
	Ballal	\$	800.00	
	Johnson	\$	10,000.00	

Appendix

PUBLICATIONS OF THE FISCAL RESEARCH CENTER

(All publications listed are available at <http://FRP.aysps.gsu.edu> or call the Fiscal Research Center at 404/651-2782, or fax us at 404/651-2737.)

Distribution of Per Capita Income in Georgia: 1969-2000

Robert L. Collins and William J. Smith

This paper examines major changes in the county-level distribution of per capita income between 1969 and 2000. The analysis focuses on income convergence and geographic shifts in per capita income over the 31-year period. FRC Report 95 (May 2004)

Alternative Formulas for Allocating LOST Revenue To Counties and Municipalities

David L. Sjoquist and Laura Wheeler

This study explores the procedure for allocating LOST revenue and suggests alternatives. FRC Report 94 (April 2004)

Firm Location Decisions and Information Needs

Laura Czohara, Julia Melkers and Kouassi Dagawa

This report explores the perceptions of professional consultants and state and local economic development practitioners of useful information in the economic development site location process. FRC Report 93 (March 2004)

Performance Measurement in State Economic Development Agencies: Lessons and Next Steps for GDITT

Laura Czohara and Julia Melkers

This study provides the basis for a comprehensive performance monitoring system for GDITT. FRC Report 92 (February 2004)

Does Georgia Need A Unitary Tax?

Martin F. Grace

This report explores the issues associated with using a unitary tax approach to the state's corporate income tax. FRC Report/Brief 91 (February 2004)

Georgia's Taxes: A Summary of Major State and Local Government Taxes, 10th Edition

Jack Morton and Richard Hawkins

A handbook on taxation that provides a quick overview of all state and local taxes in Georgia. FRC Annual Publication A(10) (January 2004)

International Trade and Economic Development Strategy: Can Foreign Direct Investment Be Predicted?

Bruce A. Seaman and Robert E. Moore

This study identifies factors that might be used by the state to better target foreign industries and countries that are more likely to be seeking investment opportunities in the U.S. [FRC Report/Brief 90](#) (December 2003)

The Economics of Cigarette Taxation: Lessons for Georgia

Bruce A Seaman

This report provides estimates of the fiscal effects of increasing taxes on cigarettes. [FRC Report 89](#) (December 2003)

Single-Factor Sales Apportionment Formula in Georgia. What Is the NET Revenue Effect?

Kelly D. Edmiston

This report provides an update of the static revenue loss and provides estimates of the indirect revenue effects from switching to a single factor sales apportionment formula. [FRC Report/Brief 88](#) (October 2003)

Financing Georgia's Schools: A Primer

Ross Rubenstein and David L. Sjoquist

This report provides an explanation of how K-12 education is financed in Georgia.

[FRC Report 87](#) (October 2003)

Getting Serious About Property Tax Reform in Georgia

David L. Sjoquist

This report lists problems with the property tax in Georgia and outlines a set of policy options for reforming the property tax. [FRC Report 86](#) (August 2003)

The Commercial Music Industry in Atlanta and the State of Georgia: An Economic Impact Study.

Kelly D. Edmiston and Marcus X. Thomas

This report measures the commercial music industry's economic impact on Atlanta and the State of Georgia. [FRC Report/Brief 85](#) (August 2003)

Twelve Years of Budget Growth: Where Has The Money Gone?

Alan Essig

This report analyzes the growth in the state budget over the past 12 years and identifies specific policy decisions that caused and resulted in changes in budget. [FRC Report/Brief 84](#) (July 2003)

Local Government Competition for Economic Development

Kelly D. Edmiston and Geoffrey K. Turnbull

This report examines the factors driving community tax incentives for industry recruitment. FRC Report 83 (July 2003)

The Economic Impacts of Environmentally Contaminated Sites on Commercial and Industrial Property Markets in Atlanta, Georgia

Laura O. Taylor

This report analyzes the impacts environmentally contaminated sites have on surrounding property values in Atlanta, Georgia and examines the feasibility of a tax-increment financing program to fund clean-up of affected sites. FRC Report/Brief 82 (July 2003)

An Analysis of a Proposed New Economic Development Incentive

Kelly D. Edmiston, David L. Sjoquist, and Jeanie Thomas

This report evaluates the likely impact of changing Georgia's economic development tax incentive program. FRC Report/Brief 81 (January 2003)

The Bush Economic Stimulus Plan: What Does It Mean for Georgia?

Sally Wallace

This brief provides a summary of the President's economic stimulus proposal. FRC Brief 80 (January 2003)

The Effect of State Income Tax Structure on Interstate Migration

Sally Wallace

This report analyzes the effect of state income taxes on individual migration among states. FRC Report/Brief 79 (December 2002)

Georgia's Corporate Income and Net Worth Taxes

Martin F. Grace

This report examines the Georgia Corporate Income Tax and Net Worth Tax and examines some possible reforms. FRC Report/Brief 78 (December 2002)

Racial Segregation in Georgia Public Schools, 1994-2001: Trends, Causes and Impact on Teacher Quality

Catherine Freeman, Benjamin Scafidi and David L. Sjoquist

This report looks at recent trends in segregation and its impact on teacher quality in the state of Georgia. FRC Report/Brief 77 (November 2002)

Job Creation by Georgia Start-Up Businesses

Lakshmi Pandey and Jeanie Thomas

This report examines the success rate of start-up companies in Georgia by industry and by region between 1986 and 2000. FRC Report 76 (November 2002)

Local Tax Base Sharing: An Incentive for Intergovernmental Cooperation

Geoffrey Turnbull

This report develops and explains the principles for designing effective tax base sharing among local governments as a means of coordinating development incentives.

FRC Report/Brief 75 (October 2002)

Firm-Level Effects of Apportionment Formula Changes

Kelly D. Edmiston and F. Javier Arze

This report utilizes Georgia corporate income tax returns from 1992 - 1998 to examine the effects of its 1995 change in apportionment formula on the levels of sales, payroll, and property in the state. FRC Report/Brief 74 (October 2002)

Local Land Use Policy and Investment Incentives

Geoffrey Turnbull

This report discusses how the threat of land use regulation affects the pace and pattern of urban development and how legal constraints on policymakers can alter the intended effects of land use controls FRC Report 73 (June 2002)

Do Local Sales Taxes for Education Increase Inequities? The Case of Georgia's ESPLOST

Ross Rubenstein and Catherine Freeman

This report examines the equity effects of Georgia's use of the Special Purpose Local Option Sales Tax for Education (ESPLOST) FRC Report/Brief 72 (June 2002)

The Net Economic Impact of Large Firm Openings and Closures in the State of Georgia

Kelly Edmiston

This report estimates the net employment impact of large firm openings and closures in the State of Georgia. New high technology firms are found to generate considerably more spillover employment than non-high-tech firm openings, and the spillovers are greater the more narrowly high technology is defined FRC Report/Brief 71 (May 2002)

How Much Preference: Effective Personal Income Tax Rates for the Elderly

Barbara Edwards and Sally Wallace

This report analyzes the effect of differential income tax treatment of the elderly in Georgia and in the U.S. FRC Report/Brief 70 (April 2002)

Residential Mobility, Migration and Georgia's Labor Force

Amy Helling and Nevbahar Ertas

This report examines the characteristics of workers who recently moved into and within Georgia and focuses particularly on who is employed in newly created jobs. FRC Report/ Brief 69 (February 2002)

Revenue Implications for Georgia of Tax Changes Since 1987

Kelly Edmiston, Alan Essig, Catherine Freeman, et al.

This report provided estimates of the state revenue impacts of all tax changes since 1987.

FRC Report 68 (February 2002)

Does Growth Pay For Itself? Property Tax Trends for School Systems in Georgia.

Richard Hawkins

This report examines the relationship between economic growth and Georgia school property tax bases. FRC Report/Brief 67 (January 2002)

Are Small Urban Centers Magnets for Economic Growth?

Benjamin Scafidi, William J. Smith, and Mary Beth Walker

This report estimates a model of county-level job growth and finds an effect of small urban centers on their regional economies. FRC Report/Brief 66 (December 2001)

Changes in the Geographic Distribution of County-Level Sales Tax Bases in Georgia

William J. Smith

This report presents the geographic changes in county-level sales tax base for Georgia and discusses the fiscal implications of these changes.

FRC Report/Brief 65 (December 2001)

Employment Trends in Georgia Border Counties

Saloua Sehili

This report explores the issues of whether Georgia's border counties have lost employment to surrounding states. FRC Report/Brief 64 (October 2001)

The Application of Local Economic Development Incentives in Georgia

Julia Melkers, Francis W. Rushing, and Jeanie Thomas

This report uses results of a mail survey and a series of case studies. The report addresses the type and level of economic development incentives offered at the local level in Georgia.

FRC Report/Brief 63 (August 2001)

Where Has the Money Gone? Part II. The Supplemental Budget

Alan Essig

This report examines the sources of additional general fund revenues within the supplemental budget and how those general fund revenues have been appropriated for fiscal years 1996 through 2001. FRC Report/Brief 62 (August 2001)

Racial Disparities in School Finance Adequacy: Evidence From Georgia and the Nation

Ross Rubenstein

This report explores the relationship between the level of education expenditures and the racial composition of school districts in Georgia and the nation and estimates the cost of achieving benchmarks for school finance adequacy. [FRC Report/Brief 61](#) (July 2001)

An Analysis of Plant Closings in Georgia's Apparel and Textile Industries

Julia E. Melkers, Francis W. Rushing, and David L Sjoquist

This report explores various issues and programs associated with re-employment of workers from apparel and textile plants that close. [FRC Report/Brief 60](#) (July 2001)

Public Opinion on Issues of Tax Fairness

David L. Sjoquist

This report contains the results of a public opinion survey of Georgia residents regarding issues associated with tax fairness. [FRC Report 59](#) (June 2001)

Interstate Banking and Georgia-Based Banks

Dileep R. Mehta

This report explores whether the easing of the restrictions on interstate banking has generated positive, risk-adjusted benefits. [FRC Report 58](#) (May 2001)

Urban Welfare-to-Work Transitions in the 1990s: Patterns in Six Urban Areas

John Baj, Julie L. Hotchkiss, et. al.

This report focuses on patterns of welfare use and employment for welfare leavers for central counties in each of six metropolitan areas. [FRC Report 57](#) (April 2001)

The Georgia Sales Tax Revenue Impact From Electronic Commerce

Richard R. Hawkins

This report presents estimates of sales tax revenue loss by Georgia counties due to e-commerce. [FRC Report 56](#) (March 2001)

A Single-Factor Sales Apportionment Formula in The State of Georgia: Issues and Consequences

Kelly D. Edmiston

This report provides an analysis of revenue and economic development implications of the corporate income tax apportionment formula. [FRC Report/Brief 55](#) (February 2001)

Estimates of the Effects of Education and Training on Earnings

William J. Smith

This report reviews literature on the effect of training on earning and provides additional empirical evidence. [FRC Report/Brief 54](#) (January 2001)

Impact of the 1996 Summer Olympic Games on Employment and Wages in Georgia

Julie L. Hotchkiss, Robert E. Moore, and Stephanie M. Zobay

This report Estimates the effect on employment and wages resulting from the 1996 Olympics. [FRC Report 53](#) (December 2000)

Trends in Corporate Income Tax Receipts

Sally Wallace

This report analyzes trends in state corporate tax receipts and explanations for the decline in corporate tax revenue growth. [FRC Report/Brief 52](#) (December 2000)

School Flexibility and Accountability

Ben Scafidi, Catherine Freeman and Stanley DeJarnett

This report presents a discussion and a menu of alternatives for school flexibility and accountability. [FRC Report 51](#) (November 2000)

Defining and Measuring High Technology in Georgia

Susan M. Walcott

This report defines and measures the high technology sector in Georgia. [FRC Report/Brief 50](#) (December 2000)

State and Local Government Choices in Fiscal Redistribution

Roy Bahl, Jorge Martinez-Vasquez, Sally Wallace

This report explores the factors that are associated with the level and nature of states' income redistribution programs. [FRC Report/Brief 49](#) (October 2000)

Profile of Georgia State Revenues 1974-1999

M. Kathleen Thomas

This report provides detailed information on trends in Georgia's major revenue sources over the period 1974-1999. [FRC Report/Brief 48](#) (October 2000)

Economic Development: Report of Statewide Results of Georgia Poll July 2000

Fiscal Research Center/Applied Research Center

This report presents results of an annual survey on economic development activities in the State. [FRC Report 47](#) (July 2000)

A Decade of Budget Growth: Where Has the Money Gone?

Alan Essig

This report presents an analysis of state budget growth between fiscal years 1991 and 2000. In specific, policy decisions that drive the budget increases are highlighted.

FRC Report/Brief 46 (September 2000)

International Business and Foreign Investment in Georgia: The Impact of State Programs and Policies Robert E. Moore

This report provides a review of the recent trends on international trade in Georgia and reviews Georgia's policy and programs related to international trade.

FRC Report 45 (July 2000)

The Effect of the Growth in Elderly Population on State Tax Revenues

Laura Wheeler

This report explores the implications of an aging state population on income tax and sales tax revenues. FRC Report 44 (July 2000)

Provision of An Equitable Public School Finance Structure in Georgia

Ross Rubenstein

This report presents options for reducing inequities in the funding of Georgia's public school districts. FRC Report 43 (February 2000)

An Analysis of Georgia's Economic Development Tax Credit Incentives

Dagney Faulk, Keith R. Ihlanfeldt, David L. Sjoquist, William J. Smith, Jeanie Thomas, and Kathleen Thomas

This report presents an analysis of Georgia's economic development tax credit incentives, i.e., Georgia's BEST program. FRC Report/Brief 42 (January 2000)

A Profile of Georgia's Economic Performance and Competitiveness

David L. Sjoquist, William J. Smith, Kathleen Thomas

This report compares Georgia's recent economic performance and its economic competitiveness relative to the U.S. and surrounding states. FRC Report 41 (January 2000)

State Tax Incentives in the Southeast

Jeanie Thomas

This report identifies basic features of state tax incentive programs in the southeastern states. Each state synopsis is followed by a brief summary of the 1999 statutory changes.

FRC Report 40 (January 2000)

Rewards for High Student Achievement and Interventions for Persistently Low Student Achievement

Ben Scafidi and the GERSC's Rewards and Interventions staff This report prepared for the Governor's Education Reform Study Commission Accountability Committee (GERSC) discusses issues and design of education accountability programs and a menu of options for education reform. FRP Report/Brief 39 (December 1999)

An Analysis of the Employment Impact of Georgia's Job Tax Credit

Dagney Faulk

This report reviews the literature on job tax credits and presents an analysis of the decision to participate in the Georgia Job Tax Credit (JTC) program and of the effect of the JTC on employment. FRP Report 38 (December 1999)

Limitations on Increases in Property Tax Assessed Value

David L. Sjoquist and Lakshmi Pandey

This report describes how various states limit the growth in property tax assessment and explores the implications of such limitations. FRP Report/Brief 37 (November 1999)

Corporate Tax Credits Considered for Social Policy

Dagney Faulk

An update on budget and policy issues affecting Georgia's children and families. Prepared for "Fiscal Fact" a publication of Georgians For Children. Also available from Georgians For Children, Laurie Iscaro, 404-365-8949 or call 1-800-KIDS772. FRP Report 36 (September 1999)

Manufactured Housing in Georgia: Trends and Fiscal Implications

L. Kenneth Hubbell and David L. Sjoquist

This report discusses the growth of manufactured housing and explores the implications for the property tax base. FRP Report/Brief 35 (September 1999)

An Analysis of Franchise Fees in Georgia

Bruce Seaman

This report examines the current structure of franchise fees, identifies the associated problems, and describes options for addressing the problems. FRP Report 34 (August 1999)

Road Construction and Regional Development

Felix Rioja

This report investigates the effect of roads on economic development. FRP Report/Brief 33 (July 1999)

Distribution of Public Education Funding in Georgia, 1992: Equity From a National Perspective

Ross Rubenstein, Dwight Doering, and Michele Moser

This report compares the inter-district equity of school revenue in Georgia with that of all other states. [FRP Report/Brief 32](#) (April 1999)

The New Local Revenue Roller Coaster: Growth and Stability Implications for Increasing Local Sales Tax Reliance in Georgia

Richard Hawkins

This report examines the relative growth and stability of the property tax and local sales tax bases across counties in Georgia. [FRP Report/Brief 31](#) (March 1999)

Results of Georgia Statewide Poll – Economic Development

Applied Research Center/ Fiscal Research Program

This report prepared for the Georgia Economic Developers Association presents results of a survey on economic development activities in the state. [FRP Report 30](#) (March 1999)

State and Local Government Taxation of Manufactured Housing

L. Kenneth Hubbell

This report is a 50 state comparison of property and sales tax treatment of manufactured housing. [FRP Report 29](#) (February 1999)

Exemptions From Sales and Use Tax: Solid Fuels Used by Manufacturing Firms

William J. Smith

This brief discusses the issues and revenue loss associated with exemptions in solid fuel from sales taxation. [FRP Brief 28](#) (January 1999)

Economic Development Policy

Keith Ihlanfeldt

This report addresses five weaknesses in Georgia's economic development program and recommends policies to overcome these weaknesses. [FRP Report/Brief 27](#) (January 1999)

The Manipulation of State Corporate Income Tax Apportionment Formulas As An Economic Development Tool

Kelly Edmiston

This paper uses a simulation model to examine the effects of disproportionate sales factor weighting in state corporate income tax apportionment formulas on economic development, tax collections, and regional welfare. [FRP Brief 26](#) (November 1998)

The Impact of House Bill No. 129 on Funding for Central Administration in the School Districts of Georgia

Dwight R. Doering

This report presents an analysis of the impact of HB 129 on the funding of the central administration function in Georgia's school districts. [FRP Brief 25](#) (November 1998)

Revenue Losses from Exemptions of Goods from the Georgia Sales Tax

Mary Beth Walker

This report presents estimates of the loss of revenue from exemptions of specific goods or classes of goods from the sales tax base. [FRP Brief 24](#) (November 1998)

The Equity of Public Education Funding in Georgia, 1988-1996

Ross H. Rubenstein, Dwight R. Doering and Larry R. Gess

A study of the effect of Quality Basic Education on the level of equity of public education funding in Georgia. [FRP Report/Brief 23](#) (October 1998)

An Analysis of the Barnes and Millner Property Tax Relief Proposals

David L. Sjoquist

An analysis prepared for the Georgia Public Policy Foundation, [FRP Report 22](#) (October 1998) also available from the Georgia Public Policy Foundation, Kelly McCutchen, 770/455-7600.

A Review of Georgia's Quality Basic Education Formula Fiscal Year 1987 Through 1998

Dwight R. Doering and Larry R. Gess

A review of how funding per student for each formula component of Quality Basic Education (QBE) changed between 1987 and 1998. [FRP Brief 21](#) (September 1998)

Net Fiscal Incidence at the Regional Level: A Computable General Equilibrium Model with Voting Saloua Sehili

An analysis of the net incidence of expenditures and taxes in Georgia using a computable general equilibrium model. [FRP Report 20](#) (September 1998)

An Analysis of the Economic Consequences of Modifying the Property Tax on Motor Vehicles in Georgia: Alternative Proposals and Revenue Effects

Laura A. Wheeler

An analysis of revenue effects and distribution consequences on eliminating tax on motor vehicles. [FRP Report/Brief 19](#) (September 1998)

The Taxation of Personal Property in Georgia

Dagney Faulk

A policy option for changing how Georgia taxes personal property.

FRP Report/Brief 18 (August 1998)

Insurance Taxation in Georgia: Analysis and Options

Martin F. Grace

An overview of issues associated with the taxation of the insurance industry in Georgia.

FRP Report/Brief 17 (August 1998).

The Structure of School Districts in Georgia: Economies of Scale and Determinants of Consolidation L.F. Jameson Boex and Jorge Martinez-Vasquez

An analysis of economies of scale in primary and secondary education in Georgia and its relation to school district consolidation. FRP Report/Brief 16 (July 1998)

Georgia's Job Tax Credit: An Analysis of the Characteristics of Eligible Firms

Dagney Faulk

This report provides a review of Georgia's Job Tax Credit and makes recommendations for improving the JTC program. FRP Report/Brief 8 (June 1998)

Performance Based Budgeting Requirements in State Governments

Julia Melkers and Katherine G. Willoughby

This policy brief addresses the trend toward improving performance in state government through the use of performance-based budgeting. FRP Brief 7 (June 1998)

Interdistrict School Choice in Georgia: Issues of Equity

Dwight Doering

A description of the interdistrict school choice programs in Georgia with a focus on equity issues. FRP Report/Brief 6 (May 1998)

A Comparative Analysis of Southeastern States Income Tax Treatment of Exporters

Ernest R. Larkins, Jorge Martinez-Vasquez, and John J. Masselli

This study analyzes the export-related provisions of tax laws and proposes policy changes.

FRP Report 15 (May 1998).

Reducing the Property Tax on Motor Vehicles in Georgia

Laura Wheeler

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Martin F. Grace

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David L. Sjoquist

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