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EDUCATION:

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

ACADEMIC EXPERIENCE:

Georgia State University:

Academic Positions

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

Administrative Positions

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

College of St. Thomas:

Instructor of Economics (1967 - 1970)

PROFESSIONAL ORGANIZATIONS:

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

HONORS:

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

FIELDS OF INTEREST:

Public Finance
Urban and Regional Economics
Educational Policy

COURSES TAUGHT:

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

DISSERTATION:

"Property Crime as an Economic Phenomenon" (unpublished)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

BOOKS AND BOOK CHAPTERS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“The Property Tax Exemption for Nonprofits,” (with Rayna Stoycheva) in *Handbook of Research on Nonprofit Economics and Management, 2nd Edition*, Bruce Seaman and Dennis Young (eds), Edward Elgar, 2018, pp 386-408.

ARTICLES:

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

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

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

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

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

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

"An Analysis of the Size and Distribution of Benefits of Alternative Circuit-Breaker Programs," (with Larry Schroeder), *Public Finance Quarterly*, October, 1978.

"The Rational Voter: An Analysis of Two Atlanta Referenda on Rapid Transit," (with Larry Schroeder), *Public Choice*, Issue 3, 1978.

"The Deterrent Effect of Capital Punishment: A Question of Identification," (with Stephan Hoenack and Robert Kudrle), *Policy Analysis*, Fall, 1978.

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

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

"A Median Voter Analysis of Variations in the Use of Property Taxes Among Local Governments," *Public Choice*, 1981.

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

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

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

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

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

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

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

"Job Accessibility and the Racial Difference in Teenager Employment Rates," (with Keith Ihlanfeldt), *American Economic Review*, Vol. 80, No. 1, March, 1990, pp. 267-276.

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

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

"The Effects of the Social Choice Rule on Local Fiscal Variables: A General Equilibrium Model," (with J.M. Pogodzinski), *Regional Science and Urban Economics*, 1991, pp. 31-54.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- “New Business Survival in Georgia: Exploring the Determinants of Survival Using Regional Level Data” (with Tamoya Christie), *Growth and Change*, 2012, 43(1): 110-142.
- “The Effect of Insurance Premium Taxes on Interstate Differences in the Size of the Property-Casualty Insurance Industry” (with Martin Grace and Laura Wheeler) *National Tax Journal*, 2014, 67(1): 151-181.
- “The Effect of HOPE on Post-Graduation Retention in the Georgia Workforce” (with John Winters), *Regional Science and Urban Economics*, May 2013 43(3): 479-490.
- “Merit Aid and Post-College Retention in the State” (with John Winters) *Journal of Urban Economics*, 2014, 80(1): 39-50.
- “Foreclosures and Local Government Revenues from the Property Tax: The Case of Georgia School Districts” (with James Alm and Robert D. Buschman), *Regional Science and Urban Economics*, 2014, 46: 1-11.
- “The Effect of State Merit-based Financial Aid on the Choice of College Major” (with John Winters), *Journal of Labor Economics*, 2015, 33(4): 973-1006.
- “Do State-Funded Property Tax Exemptions Actually Provide Property Tax Relief” (with Spencer Brien), *Public Finance Review*, 2014, 42(5): 608-634.
- “State and Local Government Tax Revenue Recovery from the Great Recession” (with James Alm), *State and Local Government Review*, 2014, 46 (3): 164-172.
- “State Merit-based Financial Aid Programs and College Attainment” (with John Winters), *Journal of Regional Science*, 2015, 55(3): 364-390.
- “The Equity Consequences of the District of Columbia’s Property Tax Assessment Limitation,” *Public Finance Review*, 2015, 43(5): 661-685.
- “A Regional Model of Growth Oriented Fiscal Policy: An Application to Georgia and its Competitor States” (with Jeffrey Condon, Andrew Feltenstein, Florenz Plassmann, and Mark Rider), *The Review of Regional Studies*, 2015, 44(2): 177-209.
- “Economic and Spatial Effects of Land Value Taxation in an Urban Area: An Urban Computable General Equilibrium Approach” (with Ki-Whan Choi), *Land Economics*, 2015, 91(3): 536-555.
- “The Effect of Georgia’s HOPE Scholarship on College Major: A Focus on STEM (with John Winters), *IZA Journal of Labor Economics*, 4.15, August 10, 2015, (on-line journal).
- “The Adoption of Movie Production Incentives by American States” (with Emefa Sewordor), *Public Budgeting and Finance*, 2016, 36(2): 5-25.
- “Long-run Earnings Mobility Among Low-Income Individuals” (with Brett Mullins, Mark Rider, and Sally Wallace), *Journal of Economics and Public Finance*, 2016, 2(1): 154-170.
- “The Effects of State Merit Aid Programs on Attendance at Elite Colleges ” (with John Winters), *Southern Economic Journal*, 2016, 83(2): 527-549.

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

"Reducing Property Taxes on Homeowners; An Analysis Using Computable General Equilibrium and Microsimulation Models " (with Andrew Feltenstein, Mark Rider, and John Winters), *Public Finance Review*, 2017, 45(4): 484-510.

“Auburn Avenue: Legacy’s Role in the Redevelopment of Atlanta’s Historic Street of Dreams” (with Jennifer F. Giarratano), *Economic Development Journal*, 2018, 17(2): 7-17.

“Do Property-Casual Insurance Firms Locate to Minimize Taxes?” (with Marty Grace), *Risk Management and Insurance Review*, 2019, 22(1): 101-125.

“Differential Effects of Federal and State Gasoline Taxes on Gasoline Consumption” (with Xu Tang), *Review of Public Economics/Hacienda Publica Española*, 2019, 229(2/2019): 11-32.

“The Effect of Taxes on the Location of Property-Casualty Insurance Firms” (with Marty Grace), *Journal of Risk and Insurance*, forthcoming.

“Exploring Attitudes Toward Taxes: An Experiment Involving Property Tax Aversion” (with Jason Delaney and Sally Wallace), *Review of Public Economics/Hacienda Publica Española*, forthcoming.

OTHER PUBLICATIONS:

NON REFEREED JOURNAL ARTICLES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“Insurance Premium Taxes,” (with Martin Grace and Laura Wheeler). *NTA Conference Proceedings of the Hundredth Annual Conference on Taxation of the National Tax Association*, 2009. Reprinted in *State Tax Notes*, March 24, 2008, pp. 935-942.

“Introduction to Special Issue,” *Public Finance Review*. July 2008, 36(4): 379-381.

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

“The Multi-City Survey on Urban Inequality.” *International Encyclopedia of the Social Sciences*, 2nd edition, Detroit: Macmillan Reference USA, 2008.

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

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

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

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

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

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

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

“Auburn Avenue: Legacy’s Role in the Redevelopment of Atlanta’s Historic Street of Dream.” (with Jennifer F. Giarrantano), *The IEDC Economic Development Journal*, Spring 2018, 17(2):7-16.

“New Normal? The Declining Relative Importance of State Taxes.” *State Tax Notes* September 17, 2018, 89(12): 1169-1179.

BOOK REVIEWS:

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

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

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

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

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

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

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