Instructor: Mark Rider  
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Phone: (404) 413-0227  
Email: mrider@gsu.edu  
Office Hours: MW 2:00 - 4:00 pm (or by appointment)

Course objectives: Economics 8460 focuses on three major topic areas. The first topic is an analysis of sources of revenue, i.e., property, sales, and income taxes, lotteries, debt, and government operated enterprises. Second, the issue of the allocation of activities between levels of government will be addressed. This will include a discussion of intergovernmental fiscal relations, e.g., grants and tax base competition. The third topic includes consideration of the level, composition, nature (privatization, contracting, etc.), and pricing of public service provision, including applications to specific services.

Course prerequisites: Students should have taken a course in microeconomics beyond Principles of Economics, or have the permission of the professor.

Course learning outcomes:

1. Students should be familiar with the fiscal institutions of major federal countries, including Brazil, China, India, Russia, and the U.S. and the data sources on State and Local Governments.

2. Students should be familiar with key concepts that apply to the State and Local sector.

3. Students should develop analytical tools for understanding State and Local fiscal decisions.

4. Students should acquire an understanding of the principle economic theories that apply to the State and Local sector.

5. Students should enhance their ability to inform those who make fiscal policy decisions.
Course requirements:

1. Readings. Reading assignments are provided below.

2. Written assignments. There will be three written assignments. Material for these assignments will be distributed during the semester.

Readings: There are two required textbooks, intended primarily for basic background.


Method of instruction: ECON 8080 is taught through a combination of lecture, discussion, and written assignments. Class interaction allows the students to discover the strengths and weaknesses of alternative policy recommendations.

Attendance: All students are expected to attend and to participate in class discussions. Thus, all students are expected to be prepared for class discussions by having read the relevant material. Also, on some date after the mid-point of the course (a date set by the Provost), students on the grade rolls but no longer taking the class will be given a grade of WF, and the last day of class that the student attended or turned in an assignment will be reported to the GSU administration.

Academic Honesty: Please be aware that all university regulations, deadlines, and policies must be observed. In particular, students are expected to follow the GSU Policy on Academic Honesty (Section 409 of the Georgia State University Faculty Handbook).

Student evaluation of the course: Your constructive assessment of this course plays an indispensable role in shaping education at GSU. Upon completing the course, please take time to fill out the online course evaluation.
Accommodation: Students who wish to request accommodation for a disability may do so by registering with the Office of Disability Services (ODS). Students are only accommodated upon issuance by ODS of a signed Accommodation Plan. Students are responsible for providing a copy of that plan to instructors of all classes in which an accommodation is sought.

Course grade: The following weights will be used to determine each student’s final grade for the course:

| Written assignment 1 | 1/3 |
| Written assignment 2 | 1/3 |
| Written assignment 3 | 1/3 |

A letter grade will be assigned according to your numerical average (X) and the following table:

<table>
<thead>
<tr>
<th>Average</th>
<th>Letter Grade</th>
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<tbody>
<tr>
<td>$98 \leq X \leq 100$</td>
<td>A+</td>
</tr>
<tr>
<td>$93 \leq X &lt; 98$</td>
<td>A</td>
</tr>
<tr>
<td>$90 \leq X &lt; 93$</td>
<td>A-</td>
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<tr>
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<td>C-</td>
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<tr>
<td>$60 \leq X &lt; 70$</td>
<td>D</td>
</tr>
<tr>
<td>$X&lt;60$</td>
<td>F</td>
</tr>
</tbody>
</table>
Tentative Class Schedule

The course syllabus provides a general plan for the course; deviations may be necessary.

1. **Thursday, August 24**: The four pillars of an intergovernmental fiscal system
   
   * Fisher, Chap 1, "Why Study State and Local Government Finance"
   
   * Fisher, Chap 2, “Microeconomic Analysis”
   
   

2. **Thursday, August 31**: Principles of tax assignment
   
   * Fisher, Chap 12, “Principles of Tax Analysis.”
   
   
   
   
   

3. **Thursday, September 7**: Property tax (institutions)
   
   


4. **Thursday, September 14**: Property tax (economics)

* Fisher, Chapter 14, “Property Tax: Economic Analysis and Effects.”


5. **Thursday, September 21**: Writing Assignment 1 distributed (No class)

6. **Thursday, September 28**: Sales taxes (Writing assignment 1 due)


SYLLABUS
FALL 2017 SEMESTER
ECONOMICS 8460-003
ECONOMICS OF STATE AND LOCAL PUBLIC SECTOR
COURSE NUMBER 90936
Thursdays 7:15 - 9:45 pm
Langdale Hall 315


Thursday, September 28:
Income tax

7. Thursday, October 5: Income taxes
   
   * Fisher, Chap 16, “Income Taxes.”


8. Thursday, October 12: Business taxes
   
   *Fisher, Chap 17, “Business Taxes.”


   (Ph.D.) David Brunori, “Corporate Income Taxes”, State Tax Policy: A Political Perspective, pp. 103-118 (Ch 7)

9. **Thursday, October 19:** Other revenue

   * Fisher, Chap 18, “Revenue From Government Monopoly and Regulations.”


10. **Thursday, October 26:** Principles of expenditure assignments (Writing assignment 2 distributed)

   * Fisher, Chap 7, “Costs and Supply of State and Local Goods and Services.”
   * Fisher, Chap 20, “Transportation”
   * Fisher, Chap 21, “Health and Welfare”


11. **Thursday, November 2:** Principles of intergovernmental grants (Writing assignment 2 due)

   * Fisher, Chap 9, “Intergovernmental Grants.”


12. **Thursday, November 9**: Education

* Fisher, Chap 19, “Education”


13. **Thursday, November 16**: Australia’s intergovernmental system

Thursday, November 23: Thanksgiving holiday (No class)

Thursday, November 30: India’s intergovernmental system (Writing assignment 3 due)


Thursday, December 14: All grades must be submitted via GoSolar by 5:00 pm.

Friday, December 15: All grades available to students via GoSolar after 10:00 am.