

July 2018

John L. Mikesell

Chancellor's Professor of Public and Environmental Affairs Emeritus
School of Public and Environmental Affairs
Indiana University
Bloomington, Indiana 47405
Office: (812) 855-0732 and (812) 855 - 1454
Fax: (812) 855-7802
Home: (812) 336-2000
mikesell@indiana.edu

Education

Wabash College	B.A. in economics, cum laude, Phi Beta Kappa (1964)
University of Illinois	M.A. in economics, (1965)
	Ph.D. in economics (1969)

Thesis and Dissertation

An Analysis of Municipal Sales Taxation (Ph.D., 1969); *The Impact of Constitutional Prohibition on State Debt in Indiana* (M.A., 1965).

Fields of Academic Preparation and Interest

Primary research and teaching interest in the areas of government budgeting and finance, taxation, state and local public finance, and the public finances of transition economies. Teaching experience at graduate and undergraduate levels in public finance, government budgeting and fiscal administration, taxation, and managerial economics.

Special Distinctions

Tax Foundation Outstanding Achievement in State Tax Reform, Tax Foundation, 2017.

Designated Sagamore of the Wabash by Governor Mike Pence of Indiana, 2016.

Steven D. Gold Award for Outstanding Contributions to State and Local Fiscal Policy from National Tax Association, 2015.

Wildavsky Award for Lifetime Scholarly Achievement in Public Budgeting and Finance, 2002, Association for Budgeting and Financial Management.

Sales Taxation: State and Local Structures and Administration selected as *Choice*, Outstanding Academic Book, 1983.

David C. Lincoln Fellow, Lincoln Institute of Land Policy, 2005, 2006, 2007.

Best Manuscript Award, 54th Annual Conference of the Western Social Science Association Section on Budgeting and Financial Management, 2011.

Best Manuscript Competition, Runner Up, 56th Annual Conference of the Western Social Science Association Section on Budgeting and Financial Management, 2013

Best Manuscript Award, 57th Annual Conference of the Western Social Science Association Section on Budgeting and Financial Management, 2014.

Best Manuscript Competition, Runner Up, 57th Annual Conference of the Western Social Science Association Section on Budgeting and Financial Management, 2015.

Principal Professional Experience

Indiana University, School of Public and Environmental Affairs.

2008 - 2016 . Chancellor's Professor. (1978 - 2008. Professor) (1973 - 1978. Associate Professor). Teaching and research in government finance and budgeting, tax policy and administration, public finance economics, public finance problems in transition economies, and applied microeconomic analysis in Master of Public Affairs and undergraduate programs. Teaching graduate public finance and budgeting for mid-career staff of Naval Surface Warfare Center (Crane) and Naval Sea Systems Command. Directed, developed, and delivered professional training for Indiana Department of Revenue tax auditors (on tax audit technique and reporting) and Indiana property tax assessors (on real property assessment). (On leave, 1995; 1998-99 academic year)

July 2004 – January 2010. Managing Director of Professional Graduate Programs and Director of Master of Public Affairs program. Managed accreditation review of Bloomington campus Master of Public Affairs degree with National Association of Schools of Public Affairs and Administration

July 2001 – June 2004. Director of Professional Graduate Programs. Direct all operations of the Master of Public Affairs, Master of Environmental Science, and joint masters degrees offered by the School of Public and Environmental Affairs.

October 2005 – October 2007. Project deputy director, Public Policy Research Partnership, School of Public and Environmental Affairs / State University Higher School of Economics Institute and School of Public Administration and Municipal Management (Moscow). Assist with management and operation of program sponsored by U. S. Agency for International Development for collaborative research and capacity building.

August 2001 – August 2004. Director of Public Administration Partnership, School of Public and Environmental Affairs / Volga Region Academy for Civil Service, Saratov, Russian Federation. Direct programs supported by Bureau of Educational and Cultural Affairs, U. S. Department of State, for faculty exchanges, curriculum and library development, and cooperative research. Faculty member in residence, Volga Region Academy, spring 2003.

August 2001 – August 2004. Director of Public Administration Partnerships, School of Public and Environmental Affairs / North West Academy for Public Administration, St. Petersburg, Russian Federation. Direct programs supported by Bureau of Educational and Cultural Affairs, U. S. Department of State, for faculty exchanges, curriculum and library development, and cooperative research.

May 1998 – June 1999. Resident Team Leader, Intergovernmental Fiscal Relations, USAID Russian Fiscal Reform Project, Moscow, Russia (Indiana University subcontract with Georgia State University). Policy analysis and technical assistance in intergovernmental fiscal relations for Ministry of Finance, Gaidar Institute, Federation Council, President’s Administration, and regional governments in Leningrad, Tomsk, Vladimir, Rostov, and Novgorod oblasts.

Spring 1994. Faculty Member in Residence, Washington Leadership Program. Taught seminars in federal appropriation process for School of Public and Environmental Affairs interns in Washington. Arranged special seminar presentations by government officials to the interns.

1986 - 1992. Associate Dean for Academic Affairs. Administered faculty recruitment, faculty development, and promotion and tenure programs for the School across five campuses of Indiana University. Administered the process of curriculum development and review of new courses and degrees within the School and managed degree approvals through Indiana University central administration and the Indiana Higher Education Commission. Managed successful accreditation review of Master of Public Affairs degree with National Association of Schools of Public Affairs and Administration.

1978 - 1986. Chair, Faculty of Economics and Finance. Directed faculty recruitment, curriculum development and review, drafted faculty annual performance reviews.

Public Financial Publications, Inc.

1996- 2011. Editor in Chief, *Public Budgeting & Finance*. (1989 - 1994. Co-editor.) Establish editorial focus, develop and select manuscripts for publication in the premiere public budgeting and finance journal.

Indiana Office of Management and Budget.

1977- 1995; 1996 – 1998; 1999 - . Revenue Forecast Technical Committee. Worked to prepare official consensus estimates of state revenue for the budget of the state of Indiana.

2009 - 2010. Tax Simplification Working Group. Work with State Office of Management and Budget Agency and Department of Revenue officials to develop program for simplification and rationalization of Indiana revenue system

Tax Foundation

2013 -. Tax Foundation State Advisory Panel. Work with Tax Foundation on state policy issues.

African Tax Institute, University of Pretoria

2007. Instructor, courses on “Fiscal Decentralization” and “Property Taxation,” Pretoria, South Africa.

Lincoln Institute of Land Policy.

2012 – 2013. Lecturer / Researcher.

2012. Instructor, “Training the Trainers,” Peking University – Lincoln Institute for Urban Development and Land Policy, Beijing, People’s Republic of China.

2010. Instructor, “Tax Forecasting and Analysis,” State Administration of Taxation Training Academy, Yangzhou, People’s Republic of China.

2008 - . Senior Research Fellow, Peking University – Lincoln Institute Center for Urban Development and Land Policy, Beijing, People’s Republic of China.

2008. Instructor, “Property Tax Administration” and “International Perspectives on Local Public Finance,” State Administration of Taxation Training Academy, Yangzhou, People’s Republic of China.

2006. Instructor, course on “Consensus Building: Developing a Market Value-Based System for Taxation of Real Property in the People’s Republic of China,” Cambridge, Massachusetts.

2006. Instructor, course on “Developing a Market Value-Based System for Taxation of Real Property in the Russian Federation,” Cambridge, Massachusetts.

2005. Instructor, course on “Land Taxation and Land Use” for Ministry of Land and Resources, People’s Republic of China, Huang Shan, PRC.

2005. Instructor, course on “Theories and Practices of Real Estate Appraisal for Property Taxation” for State Administration of Taxation, People’s Republic of China, Nanking, PRC.

2004. Instructor, course on “Theories and Practices of Real Estate Appraisal for Property Tax Purposes” for Yangzhou Taxation Institute of the State Administration of Taxation, People’s Republic of China, Yangzhou, PRC.

Duke Center for International Development

2006. Instructor, “Budgeting and Financial Management in the Public Sector,” Durham, N. C.

The World Bank.

2006. Instructor on Local Budgeting Methods. Workshop on Local Budgeting and Financial management. Jakarta, Indonesia.

2003. Consultant on Budget Code Revision Mission, Kazakhstan. Review draft national budget code and assist with revisions to coincide with international practices.

2002. Consultant on Public Expenditure Review Reconnaissance Mission, Tajikistan. Analysis of public expenditure management systems.

2002. Consultant on Administration of Local Taxation. Prepare working paper for use by Bank staff on systems and structures used in the administration of local taxes.

2000. Consultant on Public Sector Resource Management Adjustment Loan, Kazakhstan. Preparation of implementation completion report.

1999. Consultant on Public Sector Reform Adjustment Credit, Republic of Azerbaijan. Analyzed budget structure and reform. Developed conditionality proposals for changes in budget system.

1996- 1998. Consultant on Public Sector Resource Management Adjustment Credit Mission, Kyrgyz Republic. Analyzed budget structures and processes, macroeconomic forecasting. Developed conditionality proposals for changes in budget law and budget procedures.

1997. Consultant on Public Expenditure / Public Investment Review Mission, Turkmenistan. Analyzed budget structures and processes, revenue forecasting. Drafted proposed next steps for budget system law and budget procedures.

Barents Group/KPMG Peat Marwick, Policy Economics Practice.

1998. Consultant, Fiscal Management Project, Russian National Training Foundation. Develop course materials and training program on fiscal federalism.

1995. Chief Fiscal Economist, Ukraine Ministry of Finance Fiscal Reform Project. Chief of party of five person American team working to develop a department of macroeconomic analysis and budget policy in the Ukraine Ministry of Finance in Kiev. Budget forecasts and budget execution reports for Deputy Minister of Finance / Head of Main Budget Department, Ministry of Finance. Assisted Verkhovna Rada (parliament) Subcommittee on Taxation Policy on development of legislation for real property tax, on restructuring of value added tax, and on other questions of tax policy and administration. Advised State Committee on Housing and Communal Services on structure of real property assessment system. Managed program dealings with U.S. Agency for International Development and coordination with other resident advisors (U. S. Treasury, European Union, International Monetary Fund).

Planning and Development Collaborative International (PADCO)

2000. Senior Public Finance Specialist, Macedonia Local Government Reform Project. Analysis of local government finance reform proposals, specializing in local own source revenue alternatives. Assist with preparation of local finance law.

Financial Services Volunteer Corps.

2001. Volunteer Consultant, Public Revenue Office, Republic of Macedonia. Advise government on establishment of Sector for Analysis and Statistics in Public Revenue Office, Ministry of Finance.

Indiana Training Exports, Inc.

1996 - 1998. Consultant. Develop and present training in government finance, taxation, tax policy, and tax administration for tax officials, ministry of finance staff, operators of small businesses, and parliamentarians from Russia, Lithuania, and Bosnia.

Erasmus University, Rotterdam.

Fall 1993. Visiting Scholar, Faculty of Social Sciences, Department of Public Administration.

U.S. Congressional Budget Office.

Spring 1994. Visiting scholar.

The Academy for Contemporary Problems, Columbus, Ohio.

1980 - 1981. Associate Fellow in Public Finance. Research on property tax administration in Buffalo, New York.

West Virginia University, Morgantown, West Virginia

1970 - 1972. Regional Research Institute. Research Associate. Research in state and local government finance.

1968 - 1970. Bureau of Business Research. Research Associate. Research in state government finance for West Virginia University Legislative Fiscal Studies Program.

1968 - 1972. College of Business and Economics. Assistant, then Associate Professor of Economics. Teaching and research in microeconomics, public finance, and money and banking.

University of Illinois.

1964 - 65, 1966-68. Teaching Assistant in Economics, University of Illinois. University of Illinois Summer Fellowship, 1968. National Science Foundation Summer Traineeship, 1967.

Selected Other Professional Activities and Appointments

Editorial Board, *Public Budgeting & Finance*, 2014 - .

Editorial Board, *Public Finance and Management*, 2013 - .

Member, Urban Institute Fiscal Capacity Advisory Group, 2015.

Member, Wildavsky Award Selection Committee, Association for Budgeting and Financial Management, 2015.

Member, Government Finance Officers Association Governmental Financial Forecasting Project, 2012.

Editorial Board, *Business Systems & Economics* (International Scientific Research Journal of Mykolas Romeris University, Vilnius, Lithuania), 2011 -

Committee on State Sales and Use Taxation, National Tax Association, 1988 -.

Conference Program Committee, National Tax Association, 2000.

Member, National Association of Schools of Public Affairs and Administration Group to Review Guidelines for Financial Management Curricula in Master of Public Administration Programs, 1999.

Editor, *News & Views* (Newsletter of the Section on Budgeting and Financial Management, American Society for Public Administration), 1992 - 93.

Editorial Boards: *Sales and Use Tax Alert*, 1990 - 97; *Public Administration Review*, 1990 - 93; *Public Budgeting and Finance*, 1988 - 96; *Public Budgeting and Financial Management*, 1988 -; *State and Local Government Review*, 1975 - 81, 1986 - 88.

Chair, Section on Budgeting and Financial Management (now Association for Budgeting and Financial Management) of American Society for Public Administration, 1992-93.

Associate, Lincoln Institute of Land Policy, Cambridge, Mass. 1991- 1993.

Treasurer, Indiana Society for Public Administration, 1992 - 1996.

Panel Member, National Academy of Science, Transportation Research Board. National Cooperative Highway Research Program, 1991- 1998.

Executive Committee, Section on Budgeting and Financial Management of American Society for Public Administration, 1989 - 1991.

Board of Directors, National Tax Association, 1989 - 1992.

Chair, Committee to Select Editor for *National Tax Journal*, 1992.

Financial Policy Advisory Committee, Mayor of Indianapolis, 1992.

Internal Revenue Service Consultants' Panel for Statistics of Income, 1992 - 1996.

National Council, Pi Alpha Alpha (National Honorary in Public Affairs and Administration), 1991 - 1996.

Consultant to *Indianapolis Star* on series of articles on property tax, Fall 1993.

Chair, Committee on Urban Public Finance Policy Issues, Division of Urban Affairs, National Association of State Universities and Land-Grant Colleges, 1990-91.

National Association of State Budget Officers Research Steering Committee, 1987 - 1990.

Committee on Local Non-Property Taxation, National Tax Association, 1973 - 1987. Vice-chairman, 1981 - 1983. Chairman, 1983 - 1985. Counselor, 1985- 1987. Counselor, 1989.

Research Committee, National Association of Schools of Public Affairs and Administration, 1988 - 1990.

Interim Study Committee on Land Use Taxation, Indiana Legislative Council, 1976.

Assessor-Appraiser Examination Committee, State of Indiana, 1976 - 1977, 1983.

Consultant to Streich, Lang, Weeks and Cardon, attorneys, Phoenix, Arizona, January - February, 1984.

Consultant to Battelle Memorial Institute, Utility Tax Task Force, November 1978 - April 1979.

Consultant to Barrett, Barrett, and McNagny, attorneys, Fort Wayne, Indiana, April - September 1978.

Greater Indianapolis Progress Committee, Task Force on Government Finance, 1974.

Curriculum Development Committee, MFOA Institute of Public Finance for State and Local Governments, 1973 - 1974.

Publications:

Books

Fiscal Administration: Analysis and Applications for the Public Sector. Homewood, Illinois: The Dorsey Press, 1982. Second edition, 1986. Belmont, California: Brooks/Cole. Third edition, 1991. Fourth edition, 1995. Belmont, California: Wadsworth Publishing. Fifth edition, 1999. Dallas, Texas: Harcourt Brace Jovanovich. Sixth edition, 2003. Belmont, California: Thomson/Wadsworth. Seventh edition, 2007. Eighth edition, 2010. Ninth edition, 2013. Tenth edition, 2017.

The Evolution of Public Finance and Budgeting: A Quarter Century of Developments. Malden, Ma.: Blackwell, 2006. Editor with D. Mullins.

Sales Taxation: State and Local Structures and Administration. Baltimore, Maryland: Johns Hopkins University Press, 1983. (with J.F. Due) Revised edition. Washington, D.C.: Urban Institute Press, 1994.

City Finances, City Futures. Columbus, Ohio: Ohio Municipal League/National League of Cities, 1993.

Local Government Tax Authority and Use. National League of Cities State -Local Backgrounder Series. Washington: National League of Cities, 1987. (with J.H. Bowman)

Urban Finance and Administration. Detroit, Michigan: Gale Research Company, 1980. (with J. McCaffery)

Selected Reports and Monographs

“Considering Sales Taxation of Services in Indiana,” Indiana Fiscal Policy Institute, Indianapolis, Indiana, February 2015.

“Budgeting for Results: Key Issues of Concern,” Center for Public Finance Research, School of Public Affairs, American University and Donors Forum, February 2012. (with D. Mullins and M. Ward)

“Gross Receipts Taxes in State Government Finances: A Review of Their History and Performance,” *Tax Foundation – Council on State Taxation Background Paper*, Number 53 (January 2007).

Land Value Taxation for Local Government Finance in the Russian Federation: A Case Study of Saratov Oblast. Lincoln Institute of Land Policy Working Paper. Cambridge, Mass., March 2006. (co-author)

Effects of Property Tax Abatements on Tax Rates and Capital Costs: The Case of Monroe County, Indiana, Lincoln Institute of Land Policy Working Paper. Cambridge, Mass., 2003. (co-author)

Subnational Government Bankruptcy, Default, and Fiscal Crisis in the United States, Working Paper 02-21, International Studies Program, Georgia State University, December 2002.

Intergovernmental Fiscal Relations in Leningrad Oblast, Working Paper Number 12, International Studies Program, Georgia State University, June 1999. (co-author)

Turkmenistan: Improving the Management of Public Expenditures, World Bank Report No. 17791 TM, May 6, 1998. (co-author)

Local Government Sales Taxes: Issues and Options for Revenue Diversification. Indianapolis: Indiana Advisory Commission on Intergovernmental Relations, 1997.

Financial Status, District of Columbia Finances: Briefing Report to Congressional Requesters, U.S. General Accounting Office Report GAO/AIMD/GGD-OR-172, June 22, 1994. Contributor to report.

The Sales and Use Taxation of Services in Public Finance Theory. Final Report to Price Waterhouse Washington National Tax Service, August 1991.

A Study of Property Tax Assessment of Real and Personal Property. Final Report to the Indiana Manufacturers Association, September 25, 1990.

Analysis of the Structure of the Hawaii General Excise and Use Tax. Final Report to the Hawaii Tax Review Commission August 15, 1984. (with C.K. Zorn)

Analysis of the Minnesota Sales and Use Tax. Final Report to the Minnesota Tax Study Commission, July 15, 1984.

The Financing of Unemployment Insurance in Indiana. Final Report to the Indiana Employment Security Division, October 31, 1983. (with C.K. Zorn)

An Analysis of the Administration of the New York State Sales Tax. Final Report to the New York State Legislative Tax Study Commission, January 1983.

A User Charge System for Parks and Recreation, Studies in State and Local Finance, Center for Urban and Regional Analysis. Bloomington, Indiana: School of Public and Environmental Affairs, February 1982. (with C.K. Zorn)

The Finances of the Larger Indiana Cities, Studies in State and Local Finance, Center for Urban and Regional Analysis. Bloomington, Indiana: School of Public and Environmental Affairs, January 1982. (with D. J. Patterson and C.K. Zorn)

City of Buffalo Revaluation and Revenue Study, Final Report to the City of Buffalo (New York) Department of Community Development, August 1982. (with John Bowman, Frederick Stocker, and David Carr)

The Cost of Electric Service in Kentucky. Report to the Special Advisory Commission on Electrical Utility Rates and Regulations, Commonwealth of Kentucky, October 1975.

"Research on the Local Sales Tax in New York State," in *Report of the Temporary State Commission on State and Local Finances: Consultant Reports* (Albany, New York: New York State Temporary Commission, 1975).

Impact of Population Loss on Local Government Finances in West Virginia. Morgantown, West Virginia: Regional Research Institute, West Virginia University, 1972.

The Economic Effects of West Virginia's Consumption Taxes. "State Tax Study Staff Papers: Sales Taxation," Vol. 1, No. 4, Morgantown, West Virginia: Bureau of Business Research, College of Business and Economics, 1970.

"An Interstate Comparison of Sales Taxation of Business Purchases," and "Extension of the West Virginia Consumers' Sales Tax to Selected Services: An Analysis," in *Material Relating to Legislative Interim Study of West Virginia Tax Structure, HCR 31 (1969)*. Charleston, West Virginia: Joint Committee on Government and Finance West Virginia Legislature, 1970.

Selected Articles, Book Chapters and Proceedings

"Retail Sales Tax in 2017: Modest Growth in a Vital Revenue Source," *State Tax Notes* 89 (July 23, 2018).

"Corruption and Tax Structure in American States," *American Review of Public Administration*, <http://journals.sagepub.com/doi/10.1177/0275074018783067>, June 27, 2018.

"The Property Tax in Large U.S. Cities: Rate, Base, and Burden," *State Tax Notes* 87(January 22, 2018).

"Corruption and State and Local Government Debt Expansion," *Public Administration Review*, 77 (September/October 2017). (with C. Liu and T. Moldogaziev)

"Disparities in State Retail Sales Taxes in Fiscal 2016," *State Tax Notes*, July 24, 2017.

“The Labor Incidence of Capital Taxation: New Evidence from the Retail Sales Taxation of Manufacturing Machinery and Equipment,” *National Tax Journal*, 70 (June 2017) (with J. Ross)

“State Retail Sales Taxes: Revenue Performance for Fiscal 2015,” *State Tax Notes*, 71 (February 20, 2017).

“State Retail Sales Tax Recovery from the Great Recession,” *State Tax Notes*, 70 (December 2016).

“Fiscal Disparity and Equalisation in the Russian Federation,” *Post-Communist Economics* 28(Issue 1, 2016). (with N. Ermasova)

“Dynamic Performance of Major State Taxes,” *State Tax Notes*, 78 (December 7, 2015).

"Effects of Extending the Retail Sales Tax to Consumer Services in Indiana: Evidence on a National Problem," *State Tax Notes*, 77 (July 13, 2015).

“Tax Administration,” in *Encyclopedia of Public Administration and Public Policy, Third Edition*. Boca Raton, Florida: Taylor and Francis, 2015.

“Changing State Revenue Strategies,” in M. M. Rubin and K. G. Willoughby, eds., *The Fiscal Viability of American State Governments*. Boca Raton, Florida: Taylor and Francis, 2015.

“The Impact of Transportation Investment on Economic Growth in China,” *Journal of Transportation Research Board*, No. 2531 (2015): 9-16. (with J. Wang, Y. He, and J. Zhao)

“Impact of Recession on Total Revenue of Regional Governments in Russia,” *Business Systems and Economics (Lithuania)* 4 (2, 2014): 139 – 154. (with N. Ermasova and S. Ermasov).

“Reforming Indiana’s Retail Sales Tax,” *State Tax Notes* 73 (August 11, 2014): 407 – 415.

“Misconceptions about Value-Added and Retail Sales Taxes: Are They Barriers to Sensible Tax Policy,” *Public Budgeting & Finance* 34 (Summer 2014): 1 – 23.

“The Impact of Public Officials’ Corruption on the Size and Allocation of State Spending,” *Public Administration Review* 74 (May / June 2014): 346 – 358. (with C. Liu)

“State Revenue Forecasts and Political Acceptance: The Value of Consensus Forecasting in the Budget Process,” *Public Administration Review* 74 (March / April 2014): 188 – 202. (with J. Ross)

“Local Property Tax Yields and Burdens: Into the Great Recession and Beyond,” *State Tax Notes* 71 (March 3, 2014):547 – 553. (with D. Mullins)

“Property Tax Stability: A Tax System Model of Base and Revenue Dynamics Through the Great Recession and Beyond,” *Public Finance and Management* XIII (Number 4, 2013). (with C. Liu)

“State Retail Sales Taxes in 2012,” *State Tax Notes* LXVIII (June 24, 2013).

“Federal Debt Limit in the United States: The Perverse Impact of an Outmoded Control Mechanism,” *Business Systems and Economics* III(1: 2013).

“Amnesty: How a Standard Feature of State Tax Administration Has Changed,” *State Tax Notes* LXVII (February 18, 2013). (with J. Ross)

“Administration of Local Taxes: An International Review of Practices and Issues for Enhancing Fiscal Autonomy,” in W. J. McCluskey, G. C. Cornia, and L. C. Walters, ed., *A Primer on Property Tax, Administration and Policy*. Chichester, U. K.: Wiley Blackwell, 2013.

“Consumption and Income Taxes,” in J. Bartle, W. Hildreth, and J. Marlowe, ed., *Management Policies in Local Government Finance*. Sixth edition. Washington, D. C.: International City Management Association, 2013.

“Government Decisions in Budgeting and Taxing,” in J. Marlowe and D. Matkin, ed., *Financial Management in the Public Sector* (London: Sage, 2013) (re-publication of 1978 article)

“State Retail Sales Taxes in 2011,” *State Tax Notes* 66 (December 24, 2012).

“Comparing Operations of Retail Sales and Value Added Taxes,” *Tax Notes* 137 (October 8, 2012).

“Applying Three Canons of Sound Tax Policy to Reforming State Sales Taxes,” *State Tax Notes* 65 (September 24, 2012).

“Fast Money? The Contribution of State Tax Amnesties to Public Revenue Systems,” *National Tax Journal* 65 (September 2012). (with J. Ross)

“Revenue Estimation/Scoring by States: An Overview of Experience and Current Practices with Particular Attention to Dynamic Methods,” *Public Budgeting & Finance* 32 (Summer 2012): 1 – 24.

“State Tax Policy and State Sales Taxes: What Tax Expenditure Budgets Tell Us About Sales Taxes,” *American Review of Public Administration* 42 (2, 2012): 131 – 151.

“The Disappearing Retail Sales Tax,” *State Tax Notes* 63(March 5, 2012): 777 – 800.

“Reforms for Improved Efficiency in Public Budgeting and Finance: Improvements, Disappointments, and Work in Progress,” *Public Budgeting & Finance* 31 (Winter 2011). (with D. Mullins)

“State and Local Revenue Yield and Stability in a Great Recession: The Virtues of Cyclical versus Secular Adequacy and the Necessity of Policy Responses,” *Proceedings*

of the One Hundred Second Annual Conference on Taxation of the National Tax Association (Washington, D. C.: National Tax Association, 2011). (with D. Mullins)

“State Sales Taxes in 2010: Collections Still in Recession,” *State Tax Notes*, 60 (June 6, 2011).

“Financing Local Public Infrastructure: Guangdong Province,” in J. Man and Y-H. Hong, ed., *China’s Local :Public Finance in Transition* (Cambridge, Mass.: Lincoln Institute of Land Policy, 2010). (with J. Ma, A. Ho, and M. Niu)

“Innovations in Budgeting and Financial Management,” in R. Durant, ed., *The Oxford Handbook of American Bureaucracy* (New York: Oxford University Press, 2010). (with D. Mullins)

“A State Tax Expenditure Framework to Improve Fiscal Discipline,” *State Tax Notes*, 58 (November 8, 2010).

“Structural / Institutional Determinants of Variations in Household Property Burdens and Effective Tax Rates Within and Across Local Governments: The Implications of Classification, Assessment Methods, Revenue Diversity, and TELs,” *Proceedings of the One Hundred First Annual Conference on Taxation of the National Tax Association* (Washington, D. C.: National Tax Association, 2010). (with D. Mullins)

“State Retail Sales Taxes and Nonprofit Organizations: Programs Without Policy,” *Proceedings of the One Hundred First Annual Conference on Taxation of the National Tax Association* (Washington, D. C.: National Tax Association, 2010)

“Commentary on McLure, ‘How to Coordinate State and Local Sales Taxes With a Federal Value Added Tax,’” *Tax Law Review* 63 (Number Three, 2010).

“State Sales Taxes in the Great Recession,” *State Tax Notes*, 57 (July 19, 2010).

“The Contribution of Local Sales and Income Taxes for Fiscal Autonomy,” in G. K. Ingram and Yu-Hung Hong, eds., *Municipal Revenues and Land Policies* Cambridge, Mass.: Lincoln Institute of Land Policy, 2010.

“Local Retail Sales Taxes: A Productive Option for Revenue Diversification,” *State Tax Notes*, 56 (May 24, 2010).

“State and Local Revenue Yield and Stability in the Great Recession,” *State Tax Notes*, 55(January 25, 2010). (with D. Mullins)

“State Retail Sales Taxation of Nonprofits,” *State Tax Notes*, 52(June 1, 2009).

“The Impacts of Property and Household Characteristics and Property Tax Systems on Household Property Tax Burdens: An Analysis from Individual Property Data,” *Proceedings of the One Hundredth Annual Conference on Taxation of the National Tax Association* (Washington, D. C.: National Tax Association, 2009). (with D. Mullins)

“A Public Finance Textbook for Prospective Public Administrators: Balancing Sound Economics with Applications in the Public Service,” *Proceedings of the One Hundredth*

Annual Conference on Taxation of the National Tax Association (Washington, D. C.: National Tax Association, 2009).

“Dynamic Patterns in State Sales Tax Structures: Tax Policy Change and Convergence, 1979 – 2007,” *State Tax Notes*, 51 (January 19, 2009).

“Property Tax Assessment Standards and Horizontal Fiscal Balance,” *State Tax Notes*, 50 (October 6, 2008).

“The Price Tag of Economic Development Incentives: Is It Too Small for Citizens to Care?” *Journal of Public Budgeting, Accounting, & Financial Management* 20 (Summer 2008). (with E. Dalehite and C. K. Zorn)

“State Sales Taxes in Fiscal 2007: More Slow Growth,” *State Tax Notes*, 48 (May 26, 2008).

“Data Challenges in Implementing a Market Value Property Tax: Market and Market-Informed Valuation in Russia, Ukraine, and the Baltic States,” in Roy Bahl, Jorge Martinez-Vazquez, and Joan Youngman, ed., *Making the Property Tax Work, Experiences in Developing and Transitional Countries*. Cambridge, Mass.: Lincoln Institute for Land Policy, 2008. (with C. K. Zorn)

“State Revenue Forecasting in the State of Indiana: A Consensus System in a Politically Divided State,” in Jinping Sun and Thomas D. Lynch, ed., *Government Budget Forecasting, Theory and Practice* Atlanta: CRC Press, 2008.

“The Effect of Property Tax Systems on Household Property Tax Burdens,” *State Tax Notes*, 47 (February 18, 2008). (With D. Mullins)

“Cadastral Valuations for the Land Tax in the Russian Federation: The New Market-Informed Valuation System,” *Journal of Property Tax Assessment and Administration*, 4 (Number 3, 2007). (with C. K. Zorn and O. Krupa)

“State Sales Taxes in Fiscal 2006: Adding Diversity to the National Revenue Portfolio,” *State Tax Notes*, 45 (September 3, 2007)

“The Tax Compliance Puzzle: Evidence from Theory and Practice,” *International Journal of Public Administration*, 30 (August 2007). (With L. Birskyte)

“Changing State Fiscal Capacity and Tax Effort in an Era of Devolving Government, 1981-2003,” *Publius: The Journal of Federalism* (2007)

“Fiscal Administration in Local Governments: An Overview,” in Anwar Shah, ed., *Local Budgeting* Washington, D. C.: World Bank, 2007.

“Another View of IRS Results; A Comment on Rainey and Thompson,” *Public Administration Review* (May / June 2007). (With L. Birskyte)

“State Gross Receipts Taxes and the Fundamental Principles of Tax Policy,” *State Tax Notes* XLIII (March 5, 2007).

“Developing Options for the Administration of Local Taxes: An International Review,” *Public Budgeting & Finance* XXVII (Spring 2007).

“Land Value Taxation for Russian Local Governments: Evidence from Saratov Oblast,” *Proceedings of the Ninety-eighth Annual Conference on Taxation of the National Tax Association* (Washington, D. C.: National Tax Association, 2006). (with V. Gerasimova, S. Vladimirova, O. Krupa, and K. Zorn)

“State Sales Taxes in 2005 – A Secular Decline in Fiscal Reliance,” *State Tax Notes* XLI (September 11, 2006).

“United States Revenue Policy: Stability within the Rhetoric of Reform,” in J. Mikesell and D. Mullins, eds., *The Evolution of Public Finance and Budgeting: A Quarter Century of Developments*. Malden, Mass.: Blackwell Publishing, 2006.

“State Sales Tax Holidays: The Continuing Triumph of Politics over Policy,” *State Tax Notes*, XLI (July 10, 2006).

“Lessons of Tax Compliance Research for Lawmakers and Tax Administrators: Getting Best Returns from Limited Resources,” in Howard Frank, ed., *Public Financial Management* (New York: CRC Press, 2006). (with L. Birskyte)

“Changing Revenue Policy in the United States: An Overview of the Record and Perennial Puzzles,” *Public Budgeting & Finance*, Special Silver Anniversary Issue, 2005.

“Grading the Sales Taxes,” *Proceedings of the Ninety-seventh Annual Conference on Taxation of the National Tax Association* (Washington, D. C.: National Tax Association, 2005).

“State Sales Taxes in Fiscal 2004: Capturing Proceeds from a Stronger Economy,” *State Tax Notes*, XXXVII (November 28, 2005).

“Retail Sales Tax, State and Local,” in Joseph J. Cordes *et al.*, eds., *The Encyclopedia of Taxation and Tax Policy* Second Edition. (Washington, D. C.: Urban Institute Press, 2005) (with J. F. Due)

“State Tax Treatment of NonProfit Organizations,” in Joseph J. Cordes *et al.*, eds., *The Encyclopedia of Taxation and Tax Policy* Second Edition. (Washington, D. C.: Urban Institute Press, 2005)

“What Federal Tax Reformers Should Know About Retail Sales Taxes,” *State Tax Notes*, XXXVII (September 26, 2005).

“Variation in Property Tax Abatement Programs Among States,” *Economic Development Quarterly*, XIX (May 2005) (with E. Dalehite and K. Zorn)

“Sales Taxation of Business Inputs: Existing Tax Distortions and the Consequences of Extending the Sales Tax to Business Services,” *State Tax Notes*, XXXV (February 14, 2005). (with R. Cline, T. Neubig, and A. Phillips)

“A Quality Index for State Sales Tax Structure – Measuring the States Against an Ideal Standard,” *State Tax Notes*, XXXV (January 10, 2005).

“State Retail Sales Tax Burdens, Reliance, and Breadth in Fiscal 2003,” *State Tax Notes*, XXXIII (July 12, 2004).

“General Sales, Income, and Other Nonproperty Taxes,” in International City/County Management Association, *Management Policies in Local Government Finance* (Washington, D. C.: ICMA, 2004).

“Equity Impacts of a Non-Market Property Assessment Standard: Evidence from the Indiana Administrative Formula Approach,” *Journal of Property Tax Assessment and Administration*, I (No. 1, 2004).

“State General Sales Taxes in 2002: The Recession Ends, but Revenues Show Little Recovery,” *State Tax Notes*, 29 (November 11, 2003).

“The Prospects for General Sales Taxation in American State and Local Government Finance: Challenges for a Fiscal Workhorse Unready for the New Millennium,” *Journal of Public Budgeting, Accounting, and Financial Management*, 16 (Spring 2004).

“The Structure and Role of Vendors’ Discounts in State Sales Tax Systems,” *State Tax Notes*, 29 (September 8, 2003).

“Principles for the Formation of Budgetary Relations Between Regions and Municipalities,” *Russia on the Way to Reform: Federative and Regional Aspects* Saratov, Russia: Volga Region Academy for Civil Service, 2003. (in Russian)

“The Collapse of Federal Fiscal Home Rule in the District of Columbia: An Analysis of Municipal Financial Conditions,” In Aman Khan and W. Bartley Hildreth, ed., *Case Studies in Public Budgeting and Financial Management*. Second edition. New York: Marcel Dekker, 2003.

“The Normal State Sales Tax: The Vision Revealed in State Tax Expenditure Budgets,” *State Tax Notes*, 28 (April 7, 2003).

“A Streamlined Sales Tax and Evaluation Standards for Sales Tax Structure,” *State Tax Notes*, 28 (April 28, 2003).

“Critical Choices for Design and Operation of Public Revenue Systems,” In B. Guy Peters and Jon Pierre, ed., *Handbook of Public Administration* London: Sage, 2003. (Book selected as “Outstanding Academic Book of the Year” by *Choice*)

“State Retail Sales Taxes, 1999 – 2001: The Recession Hits,” *State Tax Notes*, XXVII (February 10, 2003) : 489 – 500.

“Tax Expenditure Budgets, Budget Policy, and Tax Policy: Confusion in the States,” *Public Budgeting & Finance*, XXII (Winter 2002): 34 – 51.

“The Tax Expenditure Concept at the State Level: Conflict between Fiscal Control and Sound Tax Policy,” *Proceedings of the Ninety-fourth Annual Conference on Taxation of the National Tax Association* (2001).

“The Threat to State Sales Taxes from E-Commerce: A Review of the Principal Issues,” *Municipal Finance Journal*, XXII (Fall 2001): 48 – 60.

“Sales Tax Incentives for Economic Development: Why Shouldn’t Production Exemptions Be General?” *National Tax Journal* LIV, (September 2001):557 – 567.

“Lotteries in State Revenue Systems: Gauging a Popular Revenue Sources after 35 Years,” *State and Local Government Review*, XXXIII (Spring 2001).

“Changes in State Retail Sales Taxes: Can These Taxes Survive Prosperity?” *Proceedings of the Ninety-third Annual Conference on Taxation of the National Tax Association* (2000).

“Why Are States So Stingy With Sales Tax Production Exemptions?” *State Tax Notes*, XXI (July 30, 2001).

“Nonproperty Tax Increment Programs for Economic Development: A Review of the Alternative Programs,” In Craig L. Johnson and Joyce Y. Man, ed., *Tax Increment Financing and Economic Development*. Albany, N. Y.: State University of New York Press, 2001.

“Administration of Local Taxes,” Topical Brief on World Bank Group Tax Policy and Administration Website (www1.worldbank.org/publicsector/tax/adminlocal.htm) [ONLINE] April 2001.

“Reforming Budgetary Processes and Procedures in Countries of the Former Soviet Union -- Experiences in Azerbaijan and the Central Asian Republics,” *Journal of Public Budgeting, Accounting, and Financial Management*, XIII(Spring 2001), with D. Mullins

“Reforming Budget Systems in Countries of the Former Soviet Union,” *Public Administration Review*, LXI (September / October 2001). (with D. Mullins)

“Six Reasons to Hate Your Sales Tax Holiday,” *State Tax Notes*, XX (March 5, 2001). (with R. Hawkins).

“Sales Taxation,” Topical Brief on World Bank Group Tax Policy and Administration Website (www1.worldbank.org/publicsector/tax/saleretail.htm) [ONLINE] November 2000.

“Decentralizing Government Finances in the Russian Federation: The Regional Sales and Imputed Income Taxes,” *Proceedings of the Ninety-second Annual Conference on Taxation of the National Tax Association* (1999).

“Remote Vendors and American Sales and Use Taxation: The Balance between Fixing the Problem and Fixing the Tax,” *National Tax Journal*, LII (No. 4, 2000).

“The Commission, Sales Tax Streamlining, and Physical Presence: More Observations on the Internet Battlefield,” *State Tax Notes*, 18 (June 5, 2000).

“Financial Administration,” In Jay M. Shafritz, ed., *Defining Public Administration*. Boulder, Colorado: Westview Press, 2000.

“Retail Sales Taxes, 1995 – 98: An Era Ends,” *State Tax Notes*, XVIII (February 21, 2000).

"The Unified Tax on Imputed Income in the Russian Federation: Problems with an Alternative Tax Scheme," *Tax Notes International* XIX (December 27, 1999).

"Nonprofit Organizations, State Tax Treatment," In Joseph J. Cordes *et al.*, ed., *The Encyclopedia of Taxation and Tax Policy*. Washington, D. C.: The Urban Institute Press, 1999.

"Simpler Sales Taxes for Remote and Local Vendors -- Some Principles Plus a Minimalist Remedy for E-Commerce," *State Tax Notes*, XVII (November 15, 1999).

"The American Retail Sales Tax: Consideration on their Structure, Operations, and Potential as a Foundation for a Federal Sales Tax," in Joel Slemrod, ed., *Tax Policy in the Real World* Cambridge: Cambridge University Press, 1999.

"Sales Taxes," in W. Bartley Hildreth and James A. Richardson, ed., *Handbook on Taxation*. New York: Marcel Dekker, 1999.

"Taxation and Small Business: Problems from the Regional Sales Taxes in the Russian Federation," *Russia / Central Europe Executive Guide*, IX (May 31, 1999).

“Structure of the Russian Federation’s New Regional Sales Taxes,” *Tax Notes International*, XVIII (March 15, 1999).

“Distribution of Taxes on Natural Resources in the Russian Federation,” *Federalism (Institute of Economics of Russian Academy of Science)* IV (12) 1998. (in Russian)

“Changing the Federal Tax Philosophy: A National Value Added Tax or Retail Sales Tax?” *Public Budgeting & Finance*, XVIII (Summer 1998).

“Sales Taxation,” In *The Future of State Taxation*, edited by David Brunori. Urban Institute Press, 1998.

“Retail Sales Taxes and Electronic Commerce: Is There Hope?” *State Tax Notes*, XIV (March 23, 1998).

“Tax Administration: The Link Between Tax Law and Tax Collection,” In *Handbook of Public Finance*, edited by Fred Thompson and Mark Green. Marcel Dekker, 1998.

“Earmarked Revenue,” “Fiscal Administration,” and “Tax Administration,” In *International Encyclopedia of Public Policy and Administration* Boulder, Colorado: Westview Press, 1997.

“State Retail Sales Taxation: A Quarter-Century Retrospective,” *State Tax Notes*, XII (June 30, 1997).

“Administering Use Taxes as Direct Collection Through Income Tax Reports,” *State Tax Notes*, XII (May 26, 1997).

“A State-Based National Retail Sales Tax: The Flawed Vision of S.R. 16,” *State Tax Notes*, XII (April 14, 1997).

“The American Retail Sales Tax: Considerations on Their Structure, Operations, and Potential as a Foundation for a Federal Sales Tax,” *National Tax Journal*, L (March 1997).

“The ‘Supply-Side Message’ of the New York Clothing Tax Holiday,” *State Tax Notes*, XII (March 17, 1997).

“Generating Revenue,” In *Money Matters, A Guide to Financing Quality Education and Other Children’s Services*. Washington, D. C.: The Finance Project, 1997

“State Retail Sales Taxes in 1995: The Advantage of a Broad Base,” *State Tax Notes*, XII (February 3, 1997).

“Fiscal Effects of Differences in Sales Tax Coverage: Elasticity, Stability, and Reliance,” in D. Netzer and M. Drennen, ed., *Readings in State and Local Public Finance*. Cambridge, Mass: Blackwell, 1997. (Reprint of National Tax Association paper)

“Is the Retail Sales Tax Really Inferior to the Value-Added Tax?” In *The Sales Tax in the 21st Century*, edited by William Fox and Matthew Murray. Westport, Connecticut: Greenwood, 1997. (an earlier version appeared in *State Tax Notes*)

“Should Grocery Food Purchases Bear a Sales Tax Burden?” *State Tax Notes*, XI (September 9, 1996).

“The Retail Sales Tax: Still the Revenue Leader,” *State Tax Notes*, XI (July 22, 1996).

“A National Retail Sales Tax?: Some Thoughts on Taxing Consumption the American Way,” *State Tax Notes*, XI (July 8, 1996).

“Is the Retail Sales Tax Really Inferior to the Value Added Tax?” *State Tax Notes*, X (April 1, 1996).

“Designing and Administering Government Revenue Systems,” in J. Perry, ed., *Handbook of Public Administration*, Second edition. San Francisco: Jossey Bass, 1996.

“The Orange County Debacle: Where Irresponsible Cash and Debt Management Practices Collide,” *Municipal Finance Journal* XVII (summer 1996). (with C. Johnson) (Reprinted in Aman Khan and W. Bartley Hildreth, eds., *Case Studies in Public Budgeting and Financial Management*. Second edition. New York: Marcel Dekker, 2003.)

"Economic Change and Tax Collections During Ukraine's Market Transition," *The Ukrainian Legal and Economic Bulletin*, III (October 1995). (with J. Strauss)

"Longitudinal Evidence of the Changing Socio-Economic Profile of a State Lottery Market," *Policy Studies Journal*, XIII (autumn 1995). (With M. Pirog-Good)

"Doing Public Finance on the Frontier of Economic Transition: Observations from a Fiscal Advisor in Ukraine," *Budget and Finance*, summer 1995.

"Selected Business Property Taxation Issues: Personal Property," in J. H. Bowman, ed., *Taxation of Business Property: Is Uniformity Still a Valid Norm?* Westport, Connecticut: Greenwood Publishers, 1995.

"Vertical Fiscal Balance and Horizontal Diversity in the United States Federal System," *American Review of Public Administration* XXIV (December 1994).

"Certificates of Participation and Capital Markets," *Public Budgeting and Finance* (autumn 1994) (with C. Johnson)

"The Richmond School District Default: COPS, Bankruptcy, Default, and State Intervention in A. Khan and B. Hildreth, ed., *Case Studies in Public Budgeting and Financial Management* (Dubuque, Iowa: Kendall-Hunt, 1994) (with C. Johnson).

"State Lottery Sales and Economic Activity," *National Tax Journal* XLVII (March 1994).

"Sales Taxation of Services: Economic Logic vs. Fiscal Politics," *State Tax Notes*, V (August 19, 1993). Reprinted in *Software Taxation Letter*, October 1993.

"Patterns of Exclusion of Personal Property from American Property Tax Systems," *Public Finance Quarterly* (XX October 1992).

"Sales Taxation of Nonprofit Organizations," in William Fox, ed., *Sales Taxation: Critical Issues in Policy and Administration* (Westport, Conn.: Praeger, 1992.)

"Sales Tax Policy During the Next Decade," in William Fox, ed., *Sales Taxation: Critical Issues in Policy and Administration* (Westport, Conn.: Praeger, 1992) (with W. Hamilton)

"How Big is the Local Use Tax Problem for Mail-Order Vendors?" *State Tax Notes*, III (August 31, 1992) (with Mark Brown)

"State Sales Tax Policy in a Changing Economy," *Public Budgeting & Finance*, XII (Spring, 1992).

"Mobilizing Resources for Public Services: Financing Urban Governments," *Journal of Urban Affairs*, XIV (No. 4, 1992). (with J. H. Bowman and S. MacManus)

"Fiscal Effects of Differences in Sales Tax Coverage: Revenue Elasticity, Stability, and Reliance," *Proceedings of the Eighty-Fourth Annual Conference on Taxation of the National Tax Association - Tax Institute of America* (1992).

"Evidence of Lottery Play in a Non-Lottery State: Estimates and Analysis from Survey Data," in William R. Eadington and Judy A. Cornelius, ed., *Gambling and Commercial Gaming: Essays in Business, Economics, Philosophy and Science*. (Reno, Nevada: Institute for the Study of Gambling and Commercial Gaming, University of Nevada, Reno, 1992).

"Sales Tax Coverage for Services--Policy for a Changing Economy," *Journal of State Taxation*, IX (spring, 1991).

"Lottery Expenditure in A Non-Lottery State," *Journal of Gambling Studies* VII (summer 1991).

"Lotteries in the State Fiscal System," *Journal of Gambling Studies* VI (winter 1990).

"Assessment Uniformity: The Standard and Its Attainment," *Property Tax Journal* IX (No. 4, 1990) (with J.H. Bowman)

"A Consideration of the National Implications of The Supreme Courts' Ruling Against 'Welcome, Stranger' Assessment Practices," *Proceedings of the Eighty-second Annual Conference on Taxation of the National Tax Association - Tax Institute of America* (1990). (with J.H. Bowman).

"Reflections on the President's 1991 Federal Budget," *Public Budgeting and Finance* X (summer 1990). (with T.E. Maloy)

"Tax Amnesty Structure and Implications for Tax Administration," *Municipal Finance Journal* XI (No. 4, 1990).

"Improving Administration of the Property Tax: A Review of Prescriptions and Their Impacts," *Public Budgeting and Financial Management*, II (No. 2, 1990) (with J. H. Bowman).

"Lotteries and Crime," *American Journal of Economics and Sociology* XLIX (No. 1, 1990)(with M. Pirog-Good).

"Elected Versus Appointed Assessors and the Achievement of Assessment Uniformity," *National Tax Journal* XLII (June 1989). (with J.H. Bowman)

"An Overview of Sales Tax Treatment of Capital Asset Purchases by Firms in Interstate Transportation," *Proceedings of the Eighty-first Annual Conference on Taxation of the National Tax Association - Tax Institute of America* (1989).

"A Note on the Changing Incidence of State Lottery Finance," *Social Science Quarterly*, LXX (June 1989).

"Revenue Administration," in James Perry, ed., *Handbook of Public Administration*. San Francisco: Jossey-Bass, 1989.

"Uniform Assessment of Agricultural Property for Taxation: Improvements from System Reform," *Land Economics* LXIV (February 1988) (with J.H. Bowman).

"State Lotteries for Public Revenue," *Public Budgeting and Finance*, VIII (spring 1988) (with C. K. Zorn).

"State Lottery Sales: Separating the Influence of Markets and Game Structure," *Growth and Change*, XVIII (fall 1987) (with C.K. Zorn).

"Privatization in Public Financial Administration: Quality Effects of Property Tax Assessment Contracting," *Public Administration Quarterly*, XI (spring 1987).

"The Effect of Maturity and Competition on State Lotteries Markets," *Journal of Policy Analysis and Management*, VI (winter 1987): 251-253.

"A Note on Senatorial Mass Mailing Expenditure and the Quest for Reelection," *Public Choice*, LIII (1987).

"Reforming Specific Taxes: General Sales Taxes," in S. Gold, ed., *Reforming State Tax Systems* (Denver: National Conference of State Legislation, 1986).

"Amnesties for State Tax Evaders: The Nature of and Response to Recent Programs," *National Tax Journal*, XXXIX (December 1986).

"Revenue Performance of State Lotteries," *Proceedings of the Seventy-eighth Annual Conference of The National Tax Association-Tax Institute of America* (1985). (with C.K. Zorn)

"An Analysis of State Lotteries," *Minnesota Tax Journal*, I (No. 14, spring 1986). (with C.K. Zorn)

"Impact of the Sales Tax Rate on Its Base: Evidence From a Small Town," *Public Finance Quarterly*, XIV (July 1986). (with C.K. Zorn)

"State Lotteries as Fiscal Savior or Fiscal Fraud: A Look at the Evidence," *Public Administration Review*, XLIV (July/August, 1986). (with C.K. Zorn)

"Federal Individual Income Tax Collection Costs: The Burden of Compliance and Administration," in Richard W. Lindholm, ed., *Examination of Basic Weaknesses of Income as the Major Federal Tax Base* (New York: Praeger, 1986).

"The Path of the Tax Revolt: Statewide Expenditure and Tax Control Referenda Since Proposition 13," *State and Local Government Review*, XVIII (winter 1986).

"Retail Sales and Use Taxation in Minnesota," in R.D. Ebel and T.J. McGuire, ed., *Final Report of the Minnesota Tax Study Commission: Volume 2, Staff Papers* (St. Paul: Butterworths, 1986).

"Audits and the Tax Base," *Western Tax Review*, VI (fall 1985).

"Flat and Graduated Rate Personal Income Taxes: A Consideration from the State Perspective," *Revenue Administration 1985* (Proceedings of the National Association of Tax Administration Annual Conference). (with J. Bowman)

"Major Local Nonproperty Tax Diversification: An Update," *Proceedings of the Seventy-seventh Annual Conference of the National Tax Association-Tax Institute of America* (1984). (with J. Bowman)

"Tax Amnesties as a Tool for Revenue Administration," *State Government*, LVII (No.4, 1984).

"The Cigarette and Alcoholic Beverage Excises," in J. Papke, ed., *Indiana Revenue Structure: Major Components and Issues, Part II* (West Lafayette, Indiana: Purdue University Center For Tax Policy Studies, 1984).

"Financing Social Insurance Programs," in J. Papke, ed., *Indiana's Revenue Structure: Major Components and Issues, Part II* (West Lafayette, Indiana: Purdue University Center for Tax Policy Studies, 1984). (with C. K. Zorn)

"The Cyclical Sensitivity of State and Local Taxes," *Public Budgeting & Finance*, IV (spring 1984).

"Nonproperty Tax Alternatives for Financing Education," *Journal of Education Finance*, IX (spring 1984).

"Broad-Based Sources for Local Revenue Diversification: Income and General Sales Taxation," *Proceedings of the Seventy-sixth Annual Conference of National Tax Association-Tax Institute of America* (1983). (with C.K. Zorn and S. Lloyd)

"Recent Changes in State Gasoline Taxation: An Analysis of Structure and Rates," *National Tax Journal*, XXXVI (June 1983). (with J. Bowman).

"The Implications of Alternative Cost Approaches for the Pricing of Municipal Services," *Proceedings of the Seventy-fifth Annual Conference of National Tax Association-Tax Institute of America* (1982). (with C.K. Zorn)

"Retail Sales Taxation in the Indiana Revenue System," in J. Papke, ed., *Indiana's Revenue Structure: Major Components and Issues* (West Lafayette, Indiana: Purdue University, 1982).

"Les implications du changement dans les relatins national-local: le financement du system local," *Revue francaise d'administration publique*, No. 21 (Janvier/Mars 1982).

"State-Local Tax Structure Changes, 1971-1980," *Proceedings of the Seventy-fourth Annual Conference of National Tax Association-Tax Institute of America* (1981). (with J. Bowman)

"Local Revenue Diversification Through Sales Taxation -- A Comparison of State and Local Administration," *Proceedings of the Seventy-fourth Annual Conference of National Tax Association - Tax Institute of America* (1981).

"Changes in State and Local Sales Taxation, 1971 to 1981," *Western Tax Review*, II (fall 1981). (with J.F. Due)

"The Structure of State Revenue Administration," *National Tax Journal*, XXXIV (June 1981).

"Changed Sensitivity of the Federal Individual Income Tax, 1973-1976," *Review of Business and Economic Research*, XVII (fall 1981).

"The Importance of Property Tax Structural Variation for Effective Tax Reform: Barriers Created by Misconceptions," *State and Local Government Review*, XXII (September 1980). (with J. Bowman)

"Revenue Diversification Within Metropolitan Areas: Effects on Disparities and Central City-Suburban Fiscal Relationships," *Review of Regional Studies*, (winter 1978). (with J. Bowman) (Published in 1981)

"State Sales Tax Structure and Operation in the Last Decade -- A Sample Study," *National Tax Journal*, XXXIII (March 1980). (with J.F. Due)

"Property Tax Reassessment Cycles: Significance for Uniformity and Effective Rates," *Public Finance Quarterly*, VIII (January 1980).

"The Results of Property Tax Appeals: Evidence from Periodic Mass Reassessment in Indiana," *Proceedings of the Seventy-second Annual Conference, National Tax Association-Tax Institute of America* (1979). (with S. Lloyd)

"Cost Behavior and Water Systems," *Water Resources Bulletin*, XV (October 1979). (with P.C. Mann)

"The Season of Tax Revolt," in John P. Blair and David Nachmias (ed.), *Fiscal Retrenchment and Urban Policy* (Urban Affairs Annual Reviews, Volume 17), Beverly Hills, California: Sage, 1979.

"Economic Growth, General Reassessment and Relative Property Tax Burdens on Land and Improvements," *American Journal of Economics and Sociology*, XXXVIII (April 1979).

"Government Decisions in Budgeting and Taxing: The Economic Logic," *Public Administration Review*, XXXVIII (November/December 1978).

"Election Periods and State Tax Policy Cycles," *Public Choice*, XXXIII (No. 3, 1978).

"Uniform Assessment of Property: Return from Institutional Remedies," *National Tax Journal*, XXXI (June 1978). (with J. Bowman)

"Property Tax Assessment Practices and Income Elasticities," *Public Finance Quarterly*, VI (January 1978).

"Fiscal Disparities and Major Local Non-Property Taxes: Evidence from Revenue Diversification in Indiana, Maryland, Ohio, and Virginia," *Proceedings of the Seventieth Annual Conference, National Tax Association-Tax Institute of America* (1977). (with J. Bowman)

"Some Thoughts on Rotating Zero-Base Budgeting: A Comment," *State and Local Government Review*, (May 1977). (with J. Bowman and J. McCaffery)

"Imprese pubbliche e private per l'ergazione d'acqua," *Economia Pubblica*, VII (maggio/guigno 1977). (with P.C. Mann)

"Income Elasticities of State Sales Tax Base Components," *Quarterly Review of Economics and Business*, XVII (spring 1977).

"Ownership and Water System Operation," *Water Resources Bulletin*, XII (October 1976). (with P.C. Mann)

"Property Market Dynamics, Local Economies, and Tax Delinquencies," *State and Local Government Review*, VIII (May 1976). (Presented at Atlantic Economic Conference, September 1975).

"Pricing by Rural Electric Cooperatives," *Land Economics*, LII (February 1976). (with P. Mann)

"Training Program and Evaluation Model," *Public Personnel Management*, IV (November/December 1975). (with J. Wilson and W. Lawther)

"Local Sales and Income Taxes," in J.R. Aronson and E. Schwartz (ed.), *Management Policies in Local Government Finance* (Washington: International City Manager's Association, 1975). (with J.F. Due)

"Local Legislative Behavior in Tax Substitution," *Quarterly Review of Economics and Business*, XIV (winter 1974).

"Administration and the Public Revenue System: A View of Tax Administration," *Public Administration Review*, XXXIV (November/December 1974).

"An Economic Theory of Referendum Voting: School Construction and Stock Adjustment," *Public Finance Quarterly* II (October 1974). (with J.P. Blair)

"Property Tax Resiliency and Pressure on School Finance," *American Journal of Economics and Sociology*, XXXIII (October 1974).

"Local Income Taxes: Issues of Policy and Administration," *Government Finance*, III (February 1974).

"The Corporate Income Tax and Rate of Return in Privately Owned Electric Utilities, 1948-1970," *Public Finance/Finances Publique*, XVIII (No. 3-4, 1973).

"Rates of Return in Public and Private Enterprise: Electric Utilities in the United States," *Mississippi Valley Journal of Business and Economics*, IX (fall 1973). (with E.J. Seifried)

"Development Techniques for a Short Training Course in State Tax Auditing," *Revenue Administration 1973*. (Proceedings of the National Association of Tax Administration Annual Conference.)

“A Note on the Empirical Nature of the Taxpayer Rebellion,” *Public Choice*, XVI (fall 1973). (with J. P. Blair).

"The Relative Influence of City Taxes in Metropolitan Regions: Implications from a Dynamic Public Fiscal Policy Model," *Review of Regional Studies*, IV, Supplement (1974). (Presented at Southern Regional Science Association meeting, April 27, 1973.)

"The Impact of Population Decline on County Government Finance: The West Virginia Case," *The Review of Regional Studies*, III (No. 1, 1973). (Presented at Southern Regional Science Association meeting, April 13, 1972.)

"The Economics of Taxation -- State, Local and Federal," *Choice*, VII (March 1972).

"Regulation and Electric Utility Rate Structures," *Mississippi Valley Journal of Business and Economics*, VII (fall 1971).

"Local Government Sales Taxes in North America," *Municipal Finance*, LXIII (February 1971).

"Local Government Sales Taxes," in John F. Due, *State and Local Sales Taxation*. Chicago, Illinois: Public Administration Service, 1971.

"Tax Payments and Electric Utility Prices," *Southern Economic Journal*, XXVIII (July 1971). (with P.C. Mann)

"Sales Taxation and the Border County Problem," *Quarterly Review of Economics and Business*, XI (spring 1971).

“Central Cities and Sales Tax Rate Differentials: The Border City Problem,” *National Tax Journal*, XXIII (June 1970).

Grants and Contracts

Research Contract, Lincoln Institute of Land Policy, “Extending a Property Tax Systems Model: Tax Collecting in Large U.S. Cities,” July 1, 2015 – December 31, 2016.

Research Contract, Indiana Fiscal Policy Institute, “Sales Taxation of Services in Indiana,” July 3 – October 15, 2014.

Research Grant, Lincoln Institute of Land Policy China Program, “Urban Infrastructure Investment and Economic Growth in China,” January 1 – December 31, 2014. (with J. Wang, J. Zhao, Y. He)

Contract for Briefing on Retail Sales Tax Structure, Tax Modernization Committee, Nebraska Legislative Council, July 10, 2013.

Research Contract, The Donor’s Forum, Chicago, Illinois. “Budgeting for Results: Key Issues of Concern.” August 2011 – February 2012. (with D. Mullins)

Research Grant, Lincoln Institute of Land Policy. "Financing Local Public Infrastructure in the People's Republic of China: A Case Study of Guangdong Province." January 1, 2008 – August 1, 2008.

Research Contract, Office of Legislative Research and General Counsel, State of Utah. Assist Utah Tax Review Commission in research on state sales and use tax system. October 15, 2007 – March 31, 2008.

Research Contract. Tax Foundation and Committee on State Taxation. Prepare Special Report on Gross Receipts Taxation. October – December, 2006.

David Lincoln Fellowship, Lincoln Institute of Land Policy. "Land Value Taxation to Support Local Government in Russia: A Case Study of Saratov Oblast." January 1, 2005 – December 31, 2007. (with Kurt Zorn)

Research Contract. Ernst & Young White Paper Study of State and Local Sales Taxes Imposed on Business Inputs. August – December 2004.

Public Administration Partnership Grant, Bureau of Educational and Cultural Affairs, U. S. Department of State, School of Public and Environmental Affairs, Indiana University – Volga Region Academy for Civil Service, Russian Federation. August 2001 – August 2004.

Public Administration Partnership Grant, Bureau of Educational and Cultural Affairs, U. S. Department of State, School of Public and Environmental Affairs, Indiana University – Northwest Academy for Public Administration, Russian Federation. August 2001 – August 2004.

Research Grant with Lincoln Institute of Land Policy. "The Impact of Property Tax Abatement in Indiana: Does the Abatement Scheme Provide a Substitute for a Dual Rate System." July 1, 2001 – June 30, 2002. (with Kurt Zorn)

Research Contract with Commonwealth of Kentucky, Governor's Office for Economic Analysis, Office of State Budget Director. Analysis of state tax reform proposals with special emphasis on sales and use taxation, February – June, 2000; October 2000 - .

Research Contract with The Finance Project, Prepare user guide on achievement of generally accepted public finance goals in generating revenue for education and children's services, April - May, 1996.

Research Contract with Corporation for Enterprise Development, Prepare 1994 breadth of sales tax report for Development Report Card of the States, February 1996.

Research Contract with Multistate Tax Commission, Prepare materials for *amicus* brief, *North Dakota v. Quill*, U.S. Supreme Court, November 1991.

Research Contract with Price Waterhouse Washington National Tax Service, "Sales Taxation of Services for Florida Tax Study," June-August, 1991.

Research Contract with Ohio Municipal League, "Fiscal Future of the City," October 1990-July 1991.

Research Contract with Indiana Manufacturers' Association, "Indiana Property Tax Assessment," March 1 - May 1, 1990.

Research Contract with National League of Cities Institute, "Analysis of Local Revenue Sources," July 15, 1986 - November 15, 1986.

Research Contract with Minnesota Tax Study Commission, "Analysis of Minnesota Sales and Use Tax," February 15, 1984 - July 15, 1984.

Research Contract with Hawaii Tax Review Commission, "Analysis of Structure of Hawaii General Excise and Use Tax," March 15, 1984 - August 15, 1984. Co-investigator.

Research Contract with Indiana Employment Security Division, "The Financing of Unemployment Insurance in Indiana," March 1, 1983 - October 31, 1983. Project Director.

Research Contract with Legislative Tax Study, State of New York, "Administration of the New York State Sales Tax," May 1, 1982 - December 1982.

Research Contract with Special Advisory Commission on Electric Utility Rates and Regulation, Commonwealth of Kentucky, "The Cost of Electric Service in Kentucky," August 1975 - October 1975.

Research Contract with New York State Temporary State Commission on State and Local Finances, "Research on the Local Sales Tax in New York State," September 1974 - January 1975.

Research Grant by Institute of Public Utilities, Michigan State University, "Price and Rate of Return Effects of the Corporate Income Tax on Investor-Owned Electric Utilities," June 1, 1972 - September 30, 1972. Principal Investigator.

Research Grant by Economic Development Administration, U.S. Department of Commerce, "Impact of Population Loss on Local Government Finances in West Virginia," July 1, 1971 - May 31, 1972. Principal Investigator.

Selected Research Presentations

"The Retail Sales Tax in a New Economy," Brookings – Moody's Municipal Finance Conference, Washington, D. C., July 16, 2018. (with S. Kioko)

"The American Retail Sales Tax: Depression's Child in the New Economy of the 21st Century," Public Finance and the New Economy, Andrew Young School of Policy Studies, Georgia State University, Atlanta, April 27, 2018.

"State and Local Government Finance in the 21st Century: How Difficult are the Challenges?" Association for Budgeting and Financial Management, Washington, D. C., September 28, 2017. (with D. Mullins)

“Often Wrong, Never Uncertain: Lessons from Forty Years of State Revenue Forecasting,” Association for Budgeting and Financial Management, Washington, D. C., September 29, 2017.

“Designing a State Tax System for the 21st Century: A Difficult Path for Rescue and Restructure,” National Conference of State Legislatures Fiscal Leaders Seminar, Newport Beach, California, November 17, 2016.

“New Directions in State and Local Tax Policy: Views from Practitioners, Policymakers, and Taxpayers,” 109th Annual Conference on Taxation of the National Tax Association, Baltimore, Maryland, November 11, 2016. (with D. Mullins and C. Smith)

“Corruption and Tax Structure,” Association for Budgeting and Financial Management, Seattle, Washington, October 7, 2016 (with C. Liu)

“The Impact of Structure on Great Recession Recovery of State Retail Sales Taxes,” Association for Budgeting and Financial Management, Seattle, Washington, October 8, 2016.

“Value-Added and Retail Sales Taxes: Are There Compliance Lessons to Be Learned?” OLAF European Anti-Fraud Office Anti-Fraud Training VAT Fraud Prevention as EU’s Financial Stability Support Measure, Vilnius, Lithuania, August 4, 2016.

“The Impact of Administrative Vigor on State Retail Sales Tax Compliance,” Next Generation of Public Finance Conference, Andrew Young School of Policy Studies, Georgia State University, Atlanta, May 5, 2016.

“Closing the Fiscal Gap: Tax and Expenditure Limitations and Local Debt,” 108th Annual Conference on Taxation of the National Tax Association, Boston, Massachusetts, November 19, 2015 (with D. Mullins, M. Ward, and C. Smith)

“An Analysis of Public Transit Expenditure in Urban China,” Association for Budgeting and Financial Management, Washington, D. C., October 1, 2015. (with J. Wang, Z. Zhao, Y. He, and H. Gao).

“Revitalizing the Retail Sales Tax,” Association for Budgeting and Financial Management, Washington, D. C., October 1, 2015.

“Measuring the Dynamic Behavior of Major State Taxes: Growth, Volatility, Stability, and Cyclical Sensitivity,” Association for Budgeting and Financial Management, Washington, D. C., October 2, 2015.

“Morality of Public Debt: the Effect of Corruption on Accumulation, Composition, and Management Practices of State Debt,” Association for Budgeting and Financial Management, October 3, 2015. (with C. Liu and T. Moldogaziev)

“Exploring the Relationship Between Urban Transportation Investment and Economic Growth in China,” 90th Annual Conference of the Western Economics Association International, Honolulu, June 30, 2015. (With J. Wang, H. Yang, and J. Zhao)

“Does the Federal Budget Process Matter for Fiscal Sustainability?” Federal, State, and Local Budgets in Jeopardy: A Conference on America’s Fiscal Future, Bloomington, Indiana, May 1, 2015. (With J. Ross and D. Duncan)

“Dynamic Performance of State Tax Revenues: Growth and Stability of Major State Taxes,” 57th Annual Conference of Western Social Science Association, Section on Public Finance and Budgeting,” Portland, Oregon, April 9, 2015.

“The Effects of Major Property Tax Reforms on the Distribution of Residential and Commercial Tax Burdens, Yield and Local Government Access to Discretionary Resources; Evidence from Eight States,” 107th Annual Conference on Taxation of the National Tax Association, Santa Fe, New Mexico, November 13, 2014 (with D. Mullins)

“State Retail Sales Tax Collection Gaps: Administrative Impact on Measured C-efficiency,” 107th Annual Conference on Taxation of the National Tax Association, Santa Fe, New Mexico, November 14, 2014.

“Urban Infrastructure Investment and Economic Growth in China,” Association for Budgeting and Financial Management, Grand Rapids, Michigan, October 4, 2014. (with J. Wang, J. Zhao, and Y. He)

“Impact of Recession on Revenue of Subnational Governments in Russia,” Association for Budgeting and Financial Management, Grand Rapids, Michigan, October 4, 2014. (with N. Ermasova and S. Ermasov)

“Collection Efficiency of State Retail Sales Taxes: Evidence on the Influence of Structural Rules, State Economic Structure, and Compliance in Revenue Performance,” Association for Budgeting and Financial Management, Grand Rapids, Michigan, October 3, 2014.

“Performance Budgeting / Budgeting for Results by States: Exploring the Chasm Between Concept and Results,” Association for Budgeting and Financial Management, Grand Rapids, Michigan, October 2, 2014. (with D. Mullins and C. Smith)

“Urban Infrastructure Investment and Economic Growth in China,” International Symposium: Urban Land Use, Transport, Environment, and Finance,” Peking University – Lincoln Institute Center for Urban Development and Land Policy, Beijing, July 13, 2014. (with J. Wang, Y. He, and Z. Zhao)

“Local Taxation: Review of International Experience,” International Seminar: Local Tax Reform in China, Central University of Finance and Economics, Beijing, July 11, 2014.

“Reform and Simplification of Indiana State Taxes: The Retail Sales Tax,” Indiana Tax Competitiveness and Simplification Conference, Indianapolis, June 24, 2014.

“State Retail Sales Tax Productivity: Identifying Economic, Legal, and Administrative Influences on C-efficiency Ratios across the American States,” Forum for Economists International, Amsterdam, June 1, 2014.

“Shaping State Retail Sales Tax Revenues: How Interstate Structural Variations Influence C-efficiency Ratios Across the American States,” Fifty-sixth Annual Conference of Western Social Science Association, Section on Public Finance and Budgeting, Albuquerque, New Mexico, April 3, 2014.

“Performance Budgeting / Budgeting for Results at the State Level: The Emperor Has No Clothes,” American Society for Public Administration, Washington, D. C., March 18, 2014 (with D. Mullins, C. Smith, and M. Ward)

“Structural / Institutional Determinants of Variations in Household Property Tax Burdens and Effective Tax Rates Within and Across Local Governments: The Effect of the Great

Recession and Beyond,” One Hundred Sixth Annual Conference on Taxation, National Tax Association, Tampa, Florida, November 21, 2013 (with D. Mullins)

“Capital Input Taxes and Labor Employment: Empirical Evidence from the Retail Sales Taxation of Manufacturing Machinery and Equipment,” One Hundred Sixth Annual Conference on Taxation, National Tax Association, Tampa, Florida, November 23, 2013 (with J. Ross)

“Structural / Institutional Determinants of Variations in Household Property Tax Burdens and Effective Tax Rates Within and Across Local Governments; The Effect of the Great Recession and Beyond,” Association for Budgeting and Financial Management, Washington, D. C., October 3, 2013 (with D. Mullins)

“Capital Input Taxes and Labor Employment: Empirical Evidence from the Retail Sales Taxation of Manufacturing Machinery and Equipment,” Association for Budgeting and Financial Management, Washington, D. C., October 3, 2013 (with J. Ross)

“The Value of Consensus Forecasting for Producing a Binding Revenue Baseline: An Indiana Case Study,” Association for Budgeting and Financial Management, Washington, D. C., October 4, 2013 (with J. Ross)

“Confusion About General Consumption Taxation in American Tax Policy: Avoiding a National Value-Added Tax and Expanding Reliance on State Retail Sales Taxes,” Association for Budgeting and Financial Management,” Washington, D. C., October 4, 2013.

“State Revenue Forecasts and Political Acceptance: The Value of Consensus Forecasting in the Budget,” Forum for Economists International, Amsterdam, June 1, 2013 (with J. Ross)

“Misconceptions and Contrasts in General Consumption Taxation: Value-Added and Retail Sales Taxation,” 55th Annual Conference of the Western Social Science Association, April 12, 2013.

“The Effect of Taxing Business Inputs on Manufacturing Employment: Retail Sales Taxation of Manufacturing Machinery and Equipment,” 55th Annual Conference of the Western Social Science Association, April 12, 2013 (with J. Ross)

“State Revenue Forecasts as Political and Technical Problems: The Role of Accuracy and Acceptance in the Budget Process,” One Hundred Fifth Annual Conference on Taxation, National Tax Association, Providence, Rhode Island, November 16, 2012. (with J. Ross)

“Property Tax Stability: Tax System Model of Base and Revenue Dynamics Through the Great Recession and Beyond,” One Hundred Fifth Annual Conference on Taxation, National Tax Association, Providence, Rhode Island, November 16, 2012.

“The Future of the Property Tax Institutional Factors Which Shape Its Acceptability, Yield and Burden Distribution, One Hundred Fifth Annual Conference on Taxation, National Tax Association, Providence, Rhode Island, November 16, 2012. (with D. Mullins and M. Ward)

“An Overview of State Revenue Raising Strategies,” Association for Budgeting and Financial Management, New York City, October 12, 2012.

“The Future of the Property Tax,” Association for Budgeting and Financial Management, New York City, October 12, 2012. (with D. Mullins and M. Ward)

“Applying the Three Canons of Sound Tax Policy to Reforming State Retail Sales Taxes,” National Taxpayers Conference, Washington, D. C., August 21, 2012.

“A Tax System Approach to Understanding Property Tax Stability,” International Symposium on China’s Urban Development and Land Policy, Beijing, China, July 14, 2012.

“Understanding Property Tax Stability: A Tax System Model of Base and Revenue Dynamics,” Forum for Economists International, Amsterdam, Netherlands, June 2, 2012.

“Understanding Property Tax Stability: A Tax System Model of Base and Revenue Dynamics,” International Scientific Conference on Practice and Research in Private and Public Sector, Mykolas Romeris University, Vilnius, Lithuania, April 26, 2012.

“Patching the Crystal Ball: Comparing Consensus and Naïve State Revenue Forecasts,” Fifty-fourth Annual Conference of the Western Social Science Association, Houston, Texas, April 13, 2012. (with J. Ross)

“Breadth of State Sales Tax Bases,” Tax Foundation State Tax Working Group, Washington, D. C., April 11, 2012.

“The Changing Structure and Yield of Amnesties in the Great Recession,” One Hundred Fourth Annual Conference on Taxation, National Tax Association, New Orleans, Louisiana, November 19, 2011. (with J. Ross)

“The Disappearing Sales Tax,” One Hundred Fourth Annual Conference on Taxation, National Tax Association, New Orleans, Louisiana, November 18, 2011.

“Reforms for Improved Efficiency in Public Budgeting and Finance: Innovations Amid Growing Fiscal Distress,” 2011 Korean Association for Public Administration – American Society for Public Administration International Conference, Seoul, October 29, 2011.

“The Disappearing American Retail Sales Tax: Dynamic Impacts of Breadth,” Forum for Economists International, Amsterdam, September 25, 2011.

“The Property Tax in the Largest American Cities During the Great Recession: Instability Issues for a Normally Reliable Revenue Source?” Fifth-third Annual Conference of the Western Social Science Association, Salt Lake City, Utah, April 14, 2011 and Association for Budgeting and Financial Management, Washington, D. C., October 14, 2011.

“Difficult Tax System Issues in American Fiscal Federalism: Some Lessons for Tax Policy and Practice,” Center for Urban Development and Land Policy, Perking University - Lincoln Institute for Land Policy, Beijing, China, October 15, 2010.

“State Tax Policy and State Sales Taxes: What Tax Expenditure Budgets Tell Us About Sales Taxes,” Association for Budgeting and Financial Management, Omaha, Nebraska, October 8, 2010.

“Establishing a State Tax Expenditure Framework to Improve Fiscal Discipline and Revenue System Performance,” 2010 National Taxpayers Conference, Washington, D. C., September 28, 2010.

“Dynamic Scoring / Revenue Estimation by States: An Overview of Experience and Current Practices,” Indiana Commission on Tax and Financing Policy, Indianapolis, Indiana, August 26, 2010.

“State and Local Revenue Yield and Stability in a Recession: The Virtues of Cyclical and Secular Adequacy and the Necessity of Policy Responses,” One Hundred Second Annual Conference on Taxation, National Tax Association, Denver, Colorado, November 14, 2009.

“What Determines Property Tax Rates on Owner-Occupied Housing? An Analysis of Structural Influences on Effective Combined Rates in Large American Counties,” Association for Budgeting and Financial Management, Washington, D. C., September 25, 2009 (with D. Mullins)

“The Critical Link between Tax Policy and Tax Expenditure: The Importance of Unresolved Issues,” Federation of Tax Administrators 2009 Revenue Estimation and Tax Research Conference, Des Moines, Iowa, September 15, 2009.

“The Contribution of Local Sales and Income Taxes to Fiscal Autonomy,” The Changing Landscape of Local Public Revenues, Lincoln Institute for Land Policy, Cambridge Massachusetts, June 1, 2009.

“Governments Division Data: Its Use and Significance for State and Local Government Finance,” U. S. Bureau of Census Governments Division Seminar, Suitland, Maryland, May 11, 2009.

“Violating the Golden Rule: Fleecing the Next Generation from the Backs of the Past,” One Hundred First Annual Conference on Taxation, National Tax Association, Philadelphia, Pennsylvania, November 20, 2008 (with D. Mullins and M. Ward)

“Structural / Institutional Determinants of Variations in Household Property Burdens and Effective Tax Rates Within and Across Local Governments: The Implications of Classification, Assessment Methods, Revenue Diversity, and TELs,” One Hundred First Annual Conference on Taxation, National Tax Association, Philadelphia, Pennsylvania, November 20, 2008 (with D. Mullins)

“State Retail Sales Taxes and Nonprofit Organizations: Programs without Policy,” One Hundred First Annual Conference on Taxation, National Tax Association, Philadelphia, Pennsylvania, November 21, 2008.

“Dynamic Patterns in State Sales Tax Structures: Analyzing the Extent of Tax Policy Convergence, 1970 – 2001,” Twentieth Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, Chicago, Illinois, October 23, 2008.

“Infrastructure Financing Mechanisms: Comparison Between U. S. and China,” Peking University – Lincoln Institute Center and Harvard University Loeb Fellowship Roundtable on Transformation and Sustainability of Urban Systems and Societies Agenda, Beijing, PRC, May 27, 2008.

“Fiscal Decentralization and Local Public Finance in the United States: Lessons and Warnings,” Mundell – Huangda Lectures on Economics Famous Foreign Economist Series, Renmin University, Beijing, PRC, May 28, 2008.

“Restructuring and Rationalizing Budgeting and Financial Management in the United States,” Guangdong Provincial Finance Department, Guangzhou, PRC, May 22, 2008.

“Tax Administration, Tax Compliance, and Tax Corruption,” Guangzhou Tax Bureau, Guangzhou, PRC, May 21, 2008.

“What Shapes Property Tax Rates? An Analysis of Structural Influences on Combined Rates in Large American Counties,” Western Social Science Association, Denver, Colorado, April 25, 2008 (with D. Mullins)

“The Impacts of Property and Household Characteristics and Property Tax Systems on Household Property Tax Burdens: An Analysis from Individual Property Data,” One Hundredth Annual Conference on Taxation, National Tax Association, Columbus, Ohio, November 15, 2007 (with D. Mullins)

“Property Tax Assessment Standards and Horizontal Fiscal Imbalance: Evidence from Indiana School Districts,” Nineteenth Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, Washington, D. C., October 25, 2007.

“Land Value Taxation in the Russian Federation: Patterns of Cadastral Valuation in Saratov Oblast,” David C. Lincoln Symposium, Lincoln Institute for Land Policy, Cambridge, Massachusetts, October 14, 2007.

“Changing State Fiscal Capacity and Tax Effort, 1981 – 2003,” Association for Budgeting and Financial Management, Atlanta, Georgia, October 20, 2006.

“Data Challenges in Implementing a Market-Value Property Tax: Market and Market-Informed Valuation in Russia, Ukraine, and the Baltic States,” Making the Property Tax Work in Developing and Transition Countries, Conference Sponsored by Andrew Young School of Policy Studies, Georgia State University, and Lincoln Institute of Land Policy, Atlanta, Georgia, October 16, 2006. (with C. Kurt Zorn)

“Land Value Taxation in the Russian Federation: Analysis of Parcel Cadastral Value Assessments in Saratov Oblast, David C. Lincoln Symposium, Lincoln Institute of Land Policy, Cambridge, Massachusetts, September 10, 2006. (with C. Kurt Zorn)

“Land Value Taxation and the Changing Landscape for Russian Local Governments: Evidence from Saratov Oblast,” invited presentation at National Chengchi University, Taipei, Taiwan, ROC, April 21, 2006. (With Valentina Gerasimova, Olha Krupa, C. Kurt Zorn, and Svetlana Vladimirova)

“Budgeting for Accountable and Responsible Local Governance,” World Bank Institute International Conference on Responsive and Accountable Local Governance, Jakarta, Indonesia, February 22, 2006.

“Land Value Taxation for Russian Local Governments: Evidence from the Saratov Oblast,” Ninety-eighth Conference on Taxation, National Tax Association, Miami, Florida, November 18, 2005 (with co-authors)

“The Tax Compliance Puzzle: Evidence from Theory and Practice,” Seventeenth Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, Washington, D. C., November 10, 2005 (with L. Birskyte)

“Land Value Taxation to Support Local Government in Russia: A Case Study of Saratov Oblast,” David C. Lincoln Fellowship Symposium, Lincoln Institute of Land Policy, Cambridge, Massachusetts, October 21, 2005. (with Kurt Zorn)

“Lessons from Faculty Exchanges in Public Administration,” Second Annual U. S. – Russia Exchanges Symposium, Moscow, Russian Federation, May 27, 2005.

“Grading the Sales Taxes,” 97th Annual Conference on Taxation, National Tax Association, Minneapolis, November 11, 2004.

“An Assessment of Intergovernmental Fiscal Relationships in Saratov Oblast: Sixteenth Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, Chicago, Illinois, October 8, 2004.

“An Evaluation Index for State Sales Tax Structure: How Do the Taxes Match Up to the Ideal?” Sixteenth Annual Conference on Budgeting and Financial Management, Association for Budgeting and Financial Management, Chicago, Illinois, October 8, 2004.

“Relations Among the American States: A Formal Skeleton of Horizontal Federalism,” Balakovo Conference on Horizontal Federalism for the Russian Federation, Sponsored by the Saratov State Academy of Law and the Stolypin Volga Region Academy for Civil Service, Balakovo, Russian Federation, June 21, 2004.

“Transparency, Administrative Reform, and the Desire to Be a Normal Country: Progress and Problems in the Russian Federation,” Brookings Institution – Maxwell School of Citizenship and Public Affairs – Moscow State University Conference on the Condition of Civil Society in Russia, Washington, D. C., June 1, 2004.

“The Use of Cases in Public Administration Education and Re-training,” International Scientific Conference on New Techniques in Public Administration Education,” North West Academy for Public Administration, St. Petersburg, Russia, May 12, 2004.

“Lessons of Tax Compliance Research for State Tax Administrators: Getting Best Returns from Limited Resources,” Federation of Tax Administrators Tax Compliance Workshop, Indianapolis, Indiana, February 23, 2004.

“Effects of Property Tax Abatements on Tax Rates and Capital Costs,” Fifteenth Annual Conference (2003) of the Association for Budgeting and Financial Management, Washington, D. C., September 19, 2003. (with C. Kurt Zorn and Esteban Dalehite)

“Revenue Forecasting in Indiana,” Fifteenth Annual Conference (2003) of the Association for Budgeting and Financial Management, Washington, D. C., September 19, 2003.

“International Experience in Administering Local Taxes,” World Bank Workshop Innovations in Local Revenue Mobilization, Washington, D. C., June 24, 2003.

“The Role of Regions in Controlling the Finances of Units of Local Self-Government,” International Practical Research Conference: Local Self-Government in the System of Public Power, World and Russian Experience, Volga Region Academy for Civil Service, Saratov, Russia, May 21, 2003.

“The Role of Local Government in Economic Development,” International Scientific Forum, State Management Systems in Russia: History, Traditions, and the Present, North West Academy for Public Administration, St. Petersburg, Russia, June 19, 2003.

“The Sales Tax Streamlining Project: It’s Important, It’s Difficult, and It May Not Work,” Fourteenth Annual Conference (2002) of the Association for Budgeting and Financial Management, Washington, D. C., October 10, 2002.

“The Unrealized Promise of Tax Expenditure Budgets in the American States: Evidence from a National Review,” Thirteenth Annual Conference (2001) of the Association for Budgeting and Financial Management, Washington, D. C., January 17, 2002.

“Building Fiscal Systems in the States of the Former Soviet Union: The Difficult Tasks for Revenue and Expenditure Policy and Administration in the Political and Economic Transformation,” Thirteenth Annual Conference (2001) of the Association for Budgeting and Financial Management, Washington, D. C., January 18, 2002.

“The Tax Expenditure Concept at the State Level: Conflict between Fiscal Control and Sound Tax Policy,” 94th Annual Conference on Taxation, National Tax Association, Baltimore, November 9, 2001.

“Voluntary Compliance and Measuring the Tax Gap,” 201 Performance Measurement Conference for State Tax Administrators, Indianapolis, October 9, 2001.

“Sales Tax Incentives for Economic Development: Why Shouldn’t Production Exemptions be General?” Thirty-first Annual Spring Symposium, National Tax Association, Washington, D. C., May 7, 2001.

“Reasonable Revenue Options for Decentralized Local Governments,” and “Local Government Financial Policies and Local Economic Development,” American – Russian Conference on Decentralization and Problems of Local Finance and Management, Volga Region Academy for Public Service, Saratov, Russian Federation, November 28 – 29, 2000.

“Can the Sales Tax Survive Prosperity?” National Tax Association 93rd Annual Conference on Taxation, Santa Fe, New Mexico, November 11, 2000.

“Reforming Budget Systems in Countries of the Former Soviet Union,” Association for Public Policy Analysis and Management Twenty-second Annual Research Conference, Seattle, Washington, November 2, 2000. (with D. Mullins)

“Applying the IMF Fiscal Transparency Model to Fiscal Administration of American State Governments,” Twelfth Annual Conference of the Association for Budgeting and Financial Management, Kansas City, Missouri, October 5, 2000.

“State Taxation and Electronic Commerce: A Review of Some Critical Issues,” Invited testimony, Indiana Commission on Taxation and Financing Policy, Indianapolis, August 10, 2000.

“The Bear Returns: Economic and Political Transformation of the Russian Federation,” Mini-University, Indiana University, June 19, 2000, Bloomington, Indiana.

“The Role of Governmental Reform for Economic Development in Russia,” Conference on Economics, Environment, and Society in Russia at the State of the 21 st Century, St. Petersburg State Technical University School of Business and Public Administration, May 23, 2000, St. Petersburg, Russian Federation.

“Government Structure and Finances in the United States,” Volga Region Academy for Civil Service, May 19, 2000, Saratov, Russian Federation.

“The Internet’s Dangers for State Tax Systems: Framing the Argument and the Issues,” Program on Law and State Government of the Indiana University School of Law – Indianapolis Fellowship Symposium on the Internet’s Impact on State Tax Systems, April 25, 2000, Indianapolis.

“Remote Vendors and American Sales and Use Taxation: An Opportunity or An Obituary?” Institute for Professionals in Taxation / National Tax Association Sales Tax Seminar on Transaction Taxation and Electronic Commerce, January 24, 2000, Sarasota, Florida.

“Decentralizing Government Finances in the Russian Federation: The Regional Sales and Imputed Income Taxes,” National Tax Association 92 nd Annual Conference on Taxation, October 23, 1999, Atlanta, Georgia.

“Internet Taxation: What About the Sales Tax?” National Association of State Budget Officers Midwest Regional Conference, October 4, 1999, Indianapolis, Indiana.

“Restructuring the System of Finance Between the Russian Regions and Their Localities,” EA - Ratings / Standard and Poor Conference on the Creditworthiness and Investment Potential of Russia's Regions, Cities, and Enterprises, May 19, 1999, Moscow, Russian Federation.

“Taxation and Small Business: Problems from the Regional Sales Tax,” Organization for Economic Cooperation and Development Forum for Entrepreneurship and Enterprise Development for the Russian Federation, April 19, 1999, Moscow, Russian Federation.

“Status of the Russian Regional Sales Taxes,” American Chamber of Commerce of Russia, March 24, 1999, Moscow, Russian Federation.

“Government Finance and Intergovernmental Fiscal Relations in the Tomsk Region,” Tomsk Oblast Administration Working Group on Intergovernmental Fiscal Relations, March 22, 1999, Tomsk, Russian Federation.

“Structure and Administration of North American Sales Taxes: Lessons for the Russian Federation,” Territorial Tax Inspectorate of Volgograd Oblast, January 22, 1999, Volgograd, Russian Federation.

“Some Puzzles of Government Finance in the Russian Federation,” Tenth Annual Conference on Public Budgeting and Finance, November 5, 1998, Washington, D. C.

“Gross Regional Product as a Measure of Fiscal Capacity,” Georgia State University Consortium Russian Federation Fiscal Reform Project Seminar on Gross Regional Product, July 14, 1998, Moscow, Russian Federation.

“Changing the Tax Philosophy: A National Value Added Tax or Retail Sales Tax?” Ninth Annual Conference on Public Budgeting and Finance, November 6, 1997, Washington, D.C.

“The Lottery Market in Indiana: Results from the 1996 Survey,” Annual Criminal Justice Symposium, Indiana University - South Bend, February 21, 1997.

“Tax Revenue Response to Changing Economic Activity During Transition from a Planned Economy: Evidence from Ukraine,” Forty-Second International Atlantic Economic Conference, October 13, 1996. Washington, D. C. (With Jack Strauss)

“Tax Administration: The Link between Tax Law and Tax Collections,” Conference on Applied Public Finance, August 20, 1996. Atkinson Graduate School of Management Willamette University, Salem, Oregon.

“The Prospects for Economic and Political Reform in Ukraine,” International Roundtable Discussion, University of Kansas Department of Public Administration, Center for Russian and East European Studies, Center for International Business, and Office of Academic Affairs, April 26, 1996. Lawrence Kansas.

“Struggling with a Tax System in a Transition Economy: Some Experiences from Ukraine,” Seventh Annual Conference on Public Budgeting and Finance of the Association for Budgeting and Financial Management, October 13, 1995. Washington, D.C.

“Designing a Real Estate Tax for Ukraine,” Seminar on Property Taxation, Ukraine Verkhovna Rada (Parliament) Subcommittee on Tax Policy, October 5, 1995. Kyiv, Ukraine.

“Important Issues About a Real Estate Tax for Ukraine.” International Center for Privatization, Investment, and Management Conference, Application of Standards for Assessment of Market Value Under Conditions of Ukraine's Economy: Transformation of the International Experience, September, 21, 1995. Kyiv, Ukraine.

“Assessing and Appraising Real Estate in the United States,” State Committee on Housing and Municipal Economy, Government of Ukraine, Seminar on Realty Registration, Inventory, and Appraisal, September 8, 1995. Bela Tserka, Ukraine.

“The Current Market Value Assessment Standard,” Seminar on Real Estate Taxation for Ukraine Verkhovna Rada (Parliament) Subcommittee on Tax Policy, June 29, 1995. Kyiv, Ukraine.

"Comparison of the Value Added Tax and the Retail Sales Tax," Organization for Economic Cooperation and Development Seminar on the Value Added Tax for Ukraine Verkhovna Rada, June 13, 1995. Kyiv, Ukraine.

"Has Reinvention Reached the State Sales Tax?: Some Changes in the Past Decade," Eighty-Seventh Annual Conference on Taxation of the National Tax Association - Tax Institute of America, November 14, 1994. Charleston, South Carolina.

"Cutbacks, Retrenchment, and Restructuring: Experience of U.S. Governments," Public Administration in Europe: Conference on Tenth Anniversary of Joint Public Administration Program of Erasmus University Rotterdam and University of Leiden, The Hague, October 29, 1994.

"The Developing Profile of a State Lottery Market," Southern Economic Association, November 21, 1993. New Orleans, LA. (with M. Pirog-Good)

"Sales Taxation: State and Local Structure and Administration," Federation of Tax Administrators, Sixty-first Annual Meeting, July 3, 1993, San Diego.

"Issues in Sales Taxation of Services," Federation of Tax Administrators, Sixty-first Annual Meeting, July 1, 1993, San Diego.

"Fiscal Federalism in the United States: Regional Diversity in Financing a National System," XXII International Congress of Administrative Sciences, 13-17 July 1992, Vienna, Austria.

"Personal Property Taxation Issues," Taxation of Business Property: Is Uniformity Still a Valid Norm? Seminar sponsored by National Tax Association, Institute of Property Taxation, and Lincoln Institute of Land Policy, March 6, 1992. Memphis, Tennessee.

"Sales and Use Taxation of Services," American Bar Association Section of Taxation 1992 Mid Year Meeting, February 16, 1992. San Antonio, Texas.

"Is There a Case for State Government Interference in Local Property Tax Administration?" Third Annual Conference on Public Budgeting and Finance, Section of Budgeting and Financial Management, American Society of Public Administration, October 11, 1991, Arlington, Virginia.

"Patterns of Exclusion and Assessment of Personal Property in the American Property Tax System," 1991 Committee on Taxation, Resources and Economic Development Conference "Financing Local Government in the 1990s, October 4, 1991. Cambridge, Massachusetts.

"The Policy Future of the Retail Sales Tax," Federation of Tax Administrators, Fifty-ninth Annual Meeting, June 18, 1991. Indianapolis.

"Devising State Sales Tax Policy for the 1990s," American Society for Public Administration. March 25, 1991. Washington, DC.

"Earmarking Taxes: Good Politics, Bad Policy?" 1991 Florida Leadership conference-- Tax Policy and Budget Reform in Florida: Issues and Challenges for the 1990s, February 12, 1991. Tallahassee.

"Economic Principles of Sales and Use Taxation of Services," American Bar Association Section of Taxation 1991 Midyear Meeting. February 1, 1991. Orlando.

"The Revenue Potential of State Lotteries," Second Annual Conference on Public Budgeting and Finance, Section on Budgeting and Financial Management, American Society for Public Administration, November 2, 1990. Washington, D. C.

"Intergovernmental Allocation of Consumption Tax Bases: Independence, Cooperation; and Sharing in the United States." 46th Congress of the International Institute of Public Finance, August 28, 1990. Brussels, Belgium.

"Improving Administration of the Property Tax: Recent Empirical Findings" Seminar on Policy Developments in the Property Tax, International Association of Assessing Offices - Lincoln Institute of Land Policy, June 1, 1990. Denver.

"School Finance Disparity and Local Non-Property Tax Options," American Society for Public Administration, April 9, 1990. Los Angeles, California.

"Fair Market Value: Problems and Promises," Indiana Property Tax Forum, March 29, 1990.

"Sales Tax Coverage for Services -- Poor Execution of a Good Idea Makes Bad Policy," First Annual Conference on Public Budgeting and Finance, Section on Budgeting and Financial Management, American Society for Public Administration, November 3, 1989. Washington, D. C.

"Special Federal Excises for Special Purposes," Eleventh Annual Research Conference of the Association for Public Policy Analysis and Management," November 3, 1989. Arlington, VA.

"Reforming and Restructuring State General Sales Taxes: What Now?" Association for Public Policy Analysis and Management, October 28, 1988, Seattle, Washington.

"Local Sales Tax Financing for Capital Improvements: A Desirable New Trend?" American Society for Public Administration, April 18, 1988. Portland, Oregon.

"Looking a Gift Horse in the Mouth: A Fiscal View of State Lotteries," Association for Public Policy Analysis and Management, October 30, 1987, Bethesda, Maryland.

"What's Taxed and Who Pays," National Association of State Budget Officers Seminar on the Service Sector: Should It Escape Paying the Sales Tax?, October 6, 1987, San Francisco.

"Tax Amnesty Structure and Implications for Tax Compliance," American Society for Public Administration, March 31, 1987, Boston, Massachusetts.

"The Fiscal Consequences of State Lotteries," Indiana Symposium on Legalized Gambling, January 10, 1987, Indianapolis.

"State Finance Alternatives--Lotteries," National Conference of Lieutenant Governors, Santa Fe, New Mexico, August 13, 1986.

"State Sales and Use Tax Structures and a Pattern for Reform," National Conference of State Legislatures, "State Tax Systems Under Pressure: What's Next for the States?" Denver, Colorado, October 11, 1985.

"Incremental Pricing of Park and Recreation Services," Urban Affairs Association, Norfolk, Virginia, April 9, 1985. (with C.K. Zorn)

"The Muddled Argument for Capital Budgeting: Can Improved Capital Budgeting Alleviate the Infrastructure Problem?" Urban Affairs Association, Norfolk, Virginia, April 9, 1985. (with C.K. Zorn)

"Revenue Enhancements with State Sales Taxes," National Conference of State Legislatures, Chicago, Illinois, July 28, 1982.

"Patterns of Fiscal Federalism in the United States," Colloquium on Refocusing Administrative Responsibilities: National-Subnational Relations in France and the United States, Indiana University-International Institute of Public Management (Washington, D.C.)-International Institute for Public Administration (Paris), November 4, 1981.

"County Nonproperty Taxation," Allegheny County (Pennsylvania) Tax Review Advisory Commission, July 17, 1981.

"State and Local Sales Taxation, 1980," National Tax Association-Tax Institute of America, Denver, September 6, 1980. (with J.F. Due)

"Property Tax Assessment Performance-Mass Appraisal Firms and Elected Assessors," Southern Economic Association, Atlanta, November 7, 1979.

"The Property Tax as a Residual: Some Empirical Evidence," Southern Economic Association, Washington, D.C., November 10, 1978.

"The Significance of Reassessment Cycles for Property Tax Performance," National Tax Association-Tax Institute of America Session Honoring John F. Due, Chicago, August 30, 1978.

"Cost Functions for Public and Private Water Systems," Southern Economic Association, New Orleans, Louisiana, November 14, 1975. (with P.C. Mann)

"Local Tax Exporting with a Sales Tax: Estimates for New York Counties," Southern Regional Science Association, Atlanta, Georgia, April 1975.

Training Programs for Public Officials

Instructor, Seminar on Structure and Finances of Government in United States, North West Academy of Public Administration, May 22 – 26, 2000, St Petersburg, Russian Federation.

Instructor, OECD Workshop on Russian Regional Sales Taxes, Moscow International Tax Center / All Russian State Tax Academy, June 15 - 18, 1999, Moscow, Russian Federation.

Instructor, OECD Seminar on Taxes on Property and Wealth for the State Tax Inspectorate of the Russian Federation, Moscow International Tax Center, December 10, 1998, Moscow, Russian Federation.

Instructor, American Association of State Highway and Transportation Officials Management Institute, 1988 - 1989.

Instructor, Financial Management for Transit, Institute for Urban Transportation, Indiana University, August 1983.

Lecturer, National Institute for Public Management Seminar in Budget Planning and Financial Management (Nigerian program), June 2, 1980.

Mid-career training and technical assistance programs directed and taught while assigned to Division of Professional and Technical Services, School of Public and Environmental Affairs (all funded by the Intergovernmental Personnel Act, U. S. Civil Service Commission): Technical audit training for field auditors in the Indiana Department of Revenue (1972, 1973, 1974, 1975); Training in the method of real and personal property valuation for elected county and township assessors (1973, 1974, 1975); Closed circuit television training in the duties of the office for elected county, township, and trustee assessors (1974, 1975); Individual income tax structure and audit methods for desk auditors in Indiana Department of Revenue (1974); and Legal research techniques for senior auditors in Indiana Department of Revenue (1973).

Instructor, Curso Avanzado de Administracion Publica, Instituto de Estudios Superiores de Administracion, Caracas, Venezuela, May 1975.

Professional Affiliations

Association for Budgeting and Financial Management
National Tax Association
American Society for Public Administration