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EDUCATION

Ph.D., Economics, Syracuse University, 1988
M.A., Economics, Syracuse University, 1985
B.A., Economics, William Smith College, summa cum laude, Phi Beta Kappa, 1983

PROFESSIONAL POSITIONS

Professor Georgia State University, Department of Economics
Department Chair, Economics, August 2010-2015
Extraordinary Professor, African Tax Institute, University of Pretoria 2014-
Associate Dean for Research and Strategic Initiatives August 2015-June 2017
Interim Dean, July 2017-

Director, Fiscal Research Center AYSPS, 2011-

Provost and Vice President of Academic Affairs, International University of Grand Bassam, Cote d'Ivoire
June 2009-July 2010

Financial Economist, U.S. Treasury Department, Office of Tax Analysis, 1988-1991.

PUBLICATIONS: REFEREED ACADEMIC, PAPERS

"Culture, Compliance, and Confidentiality: Taxpayer Behavior in the United States and Italy," with James Alm, Michele Bernasconi, Susan Laury, and Daniel Lee, *Journal of Economic Behavior and Organization*, Vol. 140 (August 2017): 176-196.

"Towards Streamlining Panchayat Finance in India: A Study Based on Gram Panchayats in Kerala" with Abdu Muwonge and M.A. Oommen, *Economic and Political Weekly*, September

“Long-Run Earning Mobility among Low-Income Individuals,” with Brett Mullins, Mark Rider, and David Sjoquist, *Journal of Economics and Public Finance*, Vol. 2, No. 1: 154-170. 2016.

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“Fiscal Autonomy and Economic Growth: Empirical Evidence from Pakistan,” with Imran Hanif and Sharif Chaudry, *Pakistan Journal of Social Sciences*, Vol. 34(2): 767-781. 2014.

“The Effect of Capital Gains on State Personal Income Tax Revenue during the 2001 Recession,” with David Sjoquist and Andrew Stephenson, *Public Budgeting and Finance* Vol. 41(4): 31-50. 2011.

“Who Pays: Financing National Health Spending,” with Patricia Ketsch, Kathleen Adams, Harini Kannan, and Viji Kannan, *Health Affairs*, Vol. 30, No. 9: 1637-1646. 2011.

"Taxpayer Reporting Responses and the Tax Reform Act of 1986," with James Alm, *Public Budgeting and Finance*, Vol. 30, Issue 3: 1-26. 2010.

“Rural Government Finance in India,” with Roy Bahl and Geeta Sethi, *Publius*, Vol. 40 (2): 312-331. 2010.

“The Effect of a Program-Based Housing Move on Employment: HOPE VI in Atlanta,” with Bulent Anil and David Sjoquist, *Southern Economic Journal*, Vol. 77(1): 138-160. 2010.

“Teen Smoking and Birth Outcomes,” with Mary Beth Walker and Erdal Tekin, *Southern Economic Journal*, Vol. 75(3): 892-907. 2009.

“Do Tax Amnesties Matter? The Revenue Effects of Tax Amnesties During the Transition in the Russian Federation,” with James Alm and Jorge Martinez, *Economic Analysis and Policy*, Vol. 39(2). 2009.

“Comprehensive Tax Reform in Jamaica,” with Roy Bahl, *Public Finance Review*, Vol. 35, No. 1: 4-25, 2007.

“Which Elasticity? Estimating the Responsiveness of Taxpayer Reporting Decisions,” with James Alm, *International Advances in Economic Research*, Vol. 13(3): 255-267, 2007.

“An Analysis of the Time to Adoption of Local Sales Taxes: A Duration Model Approach,” with David Sjoquist, Mary Beth Walker, William J. Smith, *Public Budgeting and Finance*, Vol. 27, No. 1: 20-40, 2007.

“From Income to Consumption Tax? The Case of Jamaica,” with Roy Bahl, *FinanzArchiv*, Vol. 63(3): 396-414, 2007.

“Using Human Capital Theory to Establish a Potential Income Tax,” with Dagney Faulk and Jorge Martinez, *FinanzArchiv*, Vol. 63(3): 415-435, 2007.

“Are Jamaica’s Direct Taxes on Labor ‘Fair’?” with James Alm, *Public Finance Review*, Vol. 35, No. 1: 83-102, 2007.

“Fiscal Decentralization and Fiscal Equalization within Regions: The Case of Russia,” with Roy Bahl, *Public Budgeting, Accounting, and Financial Management*, Vol. 18, No. 1: 27-58, 2006.

“Elasticities of Consumption and Sources of Income,” with Richard Hawkins, *Applied Economics*, Vol. 28: 2371-2379, 2006.

“The Use of Compensation for Tax Avoidance by Owners of Small Corporations,” with Greg Geisler, *Journal of the American Taxation Association*, Vol. 27, No. 1: 73-90, 2005.

“Public Finance in Developing and Transition Countries,” with Roy Bahl, *Public Budgeting and Finance*, Special Issue: 83-98, 2005.

“A Mixture Model Analysis of Local Sales Taxes, Property Taxes and Expenditures,” with David Sjoquist and Mary Beth Walker, *Public Finance Review*, Vol. 33, Issue 1, January: 36-61, 2005.

“State Income Tax Treatment of the Elderly,” with Barbara Edwards, *Public Budgeting and Finance*, Volume 24, No. 2, Summer: 1-20, 2004.

“How Fair? Changes in Federal Income Taxation and the Distribution of Income, 1978 to 1998,” with James Alm and Fitzroy Lee, *Journal of Policy Analysis and Management*, Vol. 24, No. 1, December: 5-22, 2004.

“State and Local Government Choices in Fiscal Redistribution,” with Roy Bahl and Jorge Martinez-Vazquez, *National Tax Journal*, Vol. LV, No. 4, 2002: 723-742, 2002.

“The Ups and Downs of Comprehensive Tax Reform in Russia,” with Jorge Martinez-Vazquez, *International Tax Notes*, December: 2261-2274, 1999.

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"The Effects of State Personal Income Tax Differentials on Wages,"*Regional Science and Urban Economics*, September: 611-628, 1993.

"Tax Reform 1986 and the Marginal Welfare Changes for Labor,"with Michael Wasylenko),*Southern Economic Journal*, July: 39-48, 1992.

"The Distributional Implications of Reforming the Personal and Corporate Income Taxes," with Michael Wasylenko and David Weiner,*National Tax Journal*, June: 181-198, 1991.

Publications:Books and Monographs

State and Local Tax Policy: Out of the Box? Sally Wallace, editor, Northampton, MA: Edward Elgar, 2010.

Tax Reform in Russia, with Jorge Martinez-Vazquez and Mark Rider,Cheltenham, U.K.: Edward Elgar, 2008.

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"Critical Issues in Taxation and Development: Book Review," *National Tax Journal*, March 2015: 215-224.

“The Future of Public Finances in Egypt,” with Sarah Mansour and Vjollca Sadiraj, in *Handbook of Research on Public Finance in Europe and the MENA Region*, Ed. Mustafa Erdoğan and Bryan Christiansen. Pennsylvania: IGI Global Press: 319-336, 2016.

“The Incidence of Taxes in Jordan,” with Andrey Timofeev in *Handbook of Research on Public Finance in Europe and the MENA Region*, Ed. Mustafa Erdoğan and Bryan Christiansen. Pennsylvania: IGI Global Press: 372-390, 2016.

“Underutilized Land and Property Taxes,” with Roy Bahl and Musharraf Cyan, in *The Role of Taxation in Pakistan’s Revival*, Ed. Jorge Martinez and Musharraf Cyan, Karachi: Oxford University Press: 387-487, 2015.

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“What A Tangled Web: Local Property, Income and Sales Taxes,” with David Sjoquist and Barbara Edwards in *City Taxes, City Issues*, Ed. Amy Ellen Schwartz, Northampton: Edward Elgar Press: 42-70, 2004.

“Is it Really So Hard to Tax the Hard-to-Tax? The Context and Role of Presumptive Taxes,” with Richard Bird in *Taxing the Hard to Tax: Lessons from Theory and Practice*, Ed. James Alm, Jorge Martinez-Vazquez and Sally Wallace, Bingley, UK: Emerald Group: 121-158, 2004.

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"Changing Times: Demographic and Economic Changes and State and Local Finances," in *State and Local Finance at the Beginning of the 21st Century*, Ed. David L. Sjoquist, Northampton, MA: Edward Elgar: 30-59, 2003.

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"Microsimulation Analysis in Support of Tax Administration," with Robert McNab in *Methods and Modeling Tools in Tax Administration*, Dmitry Chernick and Jorge Martinez (eds.), Moscow: Unity Publishing 2000.

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"Subnational Government Finance in Ukraine," with Jorge Martinez-Vazquez and Charles McLure in *Fiscal Decentralization and the Socialist State*, Richard Bird, Robert Ebel, and Christine Wallich (eds.), Washington, D.C.: The World Bank, 1995.

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