

SALLY WALLACE
Dean, Andrew Young School of Policy Studies
Georgia State University
Professor of Economics

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University Administrative Experience, Georgia State University

Dean (2018 – present) and interim dean (2017-18) of Andrew Young School of Policy Studies

The Andrew Young school is a top 20 college of public and urban affairs and is composed of five academic departments and seven research centers with 102 full time faculty positions, 160 research and administrative positions, a total operating budget of \$18.6 million, external grants and contracts of \$24-30 million, and endowments of \$19 million plus additional scholarships, fellowships, and endowed professorships.

Accomplishments during my tenure as dean include the following:

- Research expenditures have increased by 20 percent
- Established a new multimillion dollar research center (Georgia Policy Labs)
- Raised \$20.8 in philanthropic donations and contributions
- Identified, appointed, and mentored three new department chairs
- Enrollment has grown by 12 percent and credit hours by 6 percent
- Several curricula innovations: Developed Ph.D. in urban studies; expanded innovative masters programs in policy analytics and public policy; launched online programs in social work and criminal justice; AYS became an inaugural university in a consortium for inter-university teaching at the doctoral level; established a pipeline project to provide resources and mentors for GSU diverse undergraduate population regarding graduate school
- The School of Social Work's successful re-accreditation (ranked 59 out of 262 programs); successful academic program review for Economics and Public Management and Policy; successful accreditation review for Public Management and Policy (by NASPAA), targeted expanded programming and hiring in Criminal Justice and Criminology (program now rated 18 out of 42 programs, up 10 spots)
- Developed, led and implemented the School's successful strategic plan focused on the digital landscape, engaging over 82 percent of AYSPS faculty and staff in its development and implementation; developed GSU's participation in the Public Interest Technology University Network and Public Service Academy increasing GSU/AYSPS visibility and access to resources to support the advance of technology, AI, and data in teaching, learning, and research
- Re-organized the Dean's Office to address advances in online teaching, increased research activity, faculty campus climate (COACHE survey), a newly developed faculty mentoring program, and implementation of the School's diversity, equity, and

inclusion initiatives; established a new AYS alumni council; developed and implemented a new budget process to increase transparency and accountability

Director, Fiscal Research Center (2011-2018)

The FRC is responsible for providing research and technical assistance on tax policy and other aspects of public finance for the Georgia's Office of the Governor, General Assembly, and individual state agencies. The FRC annually produces 30-60 fiscal notes, the state's tax expenditure budget, revenue forecast for special option taxes, and briefings and special analyses for the states' leaders and staff members. There are 8 full time research staff, 3 administrative staff, and several faculty and graduate students reporting to the director.

Accomplishments over the period:

- Increased grants, contracts, and state funding by 10%
- Increased executive education offerings and enrollment by over 20%
- Expanded the reach of the FRC to additional three additional state agencies
- Developed leadership training for two senior staff who moved into management positions
- Established the Center for State and Local Finance as an affiliated center to expand academic research
- Successfully supported two gubernatorial administrations

Department Chair, Economics (2010-2015)

The Department of Economics is comprised of 34 full time faculty, over 120 graduate students, and 800 undergraduate majors/concentration across two colleges. The Department is housed in the Andrew Young School of Policy Studies and is the only economics department at GSU, so it supports the core curriculum of the University in addition to offering undergraduate, MA and Ph.D programs, teaching over 4,200 students on average per semester with an operating budget of \$6.5 million. The Department ranks in the top quintile of U.S. economics departments with graduate programs.

Accomplishments over the period:

- Hired eleven full time tenure track faculty including three senior hires allocated through special University initiatives focused on increasing interdisciplinary research
- Enrollments grew by 12 percent; externally funded grants amounted to \$16 million over the period
- Graduate fields of study were revised to account for changes in the field, expertise of the department, providing students increased analytical skills; an externally funded Indonesia masters program was restarted (cohorts of 15-20 students)
- New undergraduate learning outcomes were developed and a new procedure for measurement was developed and implemented; an internship program was launched; intro courses were redesigned to make use of online tools, low-cost materials, and data applications

- Established and implemented a transparent, documented merit raise process based on faculty productivity (research, teaching and service); instituted an annual “State of the Department” report used to evaluate the trajectory of the Department in teaching and research

Provost and Senior Vice President for Academic Affairs International University of Grand Bassam (IUGB, 2009-2010)

GSU partnered with IUGB to support the establishment of an “American-style” university in Cote d’Ivoire through GSU’s Office of International Initiatives. IUGB consists of four schools and a student population of 850 (growing from an initial class of 25). As Provost, I reported to the President and the Board of Directors. My responsibilities included developing the overall university curriculum for an arts-sciences-technology track and a business-track within IUGB, seeking funding to expand the university’s scholarship programs and infrastructure, putting into place policies and procedures for administration, faculty and staff, rationalizing the university’s organization units.

Accomplishments include:

- Articulation of 35 (+) courses between IUGB and GSU
- Developed the junior year at IUGB (courses and staffing across approximately 8 majors) and began development of senior year at IUGB (with additional majors)
- Re-start of IUGB accreditation process (application and planning)
- Established IUGB as AP test center (focus on French language)
- Developed and implemented contracts for all IUGB faculty and staff
- Developed evaluations for IUGB faculty and staff, implemented procedures and directly evaluated 5 individuals.
- Collaboration with the US Embassy: ran two education-based workshops through the embassy and secured IUGB’s first Fulbright faculty
- Created IUGB’s strategic plan
- Developed, presented, and received approval for the first multi-year budget for IUGB
- Directed the IUGB recruiting process with IUGB Director of Communications (including attending school fairs, site visit to African Development Bank conference, providing direction of IUGB recruiting strategy)

Chief of Party, Tax Reform Project in the Russian Federation (1997-1999)

This project was competitively awarded to GSU and represented the largest external award to GSU at that time (\$11 million, USAID). The project included technical assistance to the Ministry of Finance and five regional governments to develop and implement a new revenue system for the Russian Federation at the central and regional levels of government. GSU set up and ran an office in Moscow under my leadership, consisting of 40 expatriate and local experts. GSU replaced a previous expat team and needed to rebuild trust and a good working relationship to accomplish the reform.

Accomplishments include

- Set up a resident office in Moscow, hiring 30 research and 10 administrative staff, and integrating the U.S. Treasury Tax Reform project team into GSU's project team
- Negotiated leases, labor contracts, and supply procurement protocols
- Established regular briefings for the Vice Minister of Finance, Director of USAID, and various U.S. congressional committees on development and analysis of alternative tax reform policies, revenue forecasting, and budgets of the subnational governments
- Provided draft legislation and distributional and revenue analysis that supported the passage of the 1999 Tax Code and the eventual reform of the federal income tax to a flat tax
- Preparation of the new revenue sharing formula for the government, development of revenue sharing methodologies for six pilot regions, and the development of the government's concept of intergovernmental fiscal reform at the subnational level
- Established the Tax Administration Modernization Review overseeing senior consultants from the United States, Canada and the United Kingdom. The final report was used by the Russian Ministry of Taxes and Fees, World Bank, and several foreign advisory groups to help guide the subsequent phase of the Tax Administration Modernization Program
- Designed a simplified VAT Tax Return which was introduced in 1999
- Developed an independent Russian research center for the analysis of public policy, focusing on fiscal decentralization and federalism (the group remained active as the Center for Fiscal Policy)

Education

Ph.D., Economics, Syracuse University, 1988
M.A., Economics, Syracuse University, 1985
B.A., Economics, William Smith College, 1983

Positions

2001- Professor, Georgia State University (tenure)
1996-2001 Associate Professor, Georgia State University (tenure)
1991-1996 Assistant Professor, Georgia State University
1988-1991 Financial Economist, U.S. Treasury Department, Office of Tax Analysis

Publications (selected)

Refereed Journal Articles

“The Revenue Productivity of India's Subnational VAT,” with Astha Sen, *National Tax Journal*, forthcoming Vol. 75, no. 4.

“Earnings Mobility and the Great Recession,” with Brett Mullins and David Sjoquist, *Social Science Quarterly*, October 2021.

“How Do Electoral and Voice Accountability Affect Corruption? Experimental Evidence from Egypt,” with Mazen Hassan, Sarah Mansour, and Vjollca Sadiraj, *European Journal of Political Economy*, vol. 68, June 2021.

“Property Tax Assessment Quality: Willingness to Pay for Reduced Risk in a Lab Experiment,” with Jason Delaney and David Sjoquist, *Hacienda Publica Espanola/Review of Public Economics*, no. 234, vol. 3, 2020: 23-58.

“Economic Growth by Means of Fiscal Decentralization: An Empirical Study for Developing Federal Countries,” with Imran Hanif and Pilar Gago-de-Santos, *Sage Open*, October 2020.

“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*, Vol. 52, No. 38, September 2017.

“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.

“Identifying the Link between Food Security and Incarceration,” with Robynn Cox, *Southern Economic Journal*, Vol. 42, Issue 4: 1062-1077. 2016.

“The Distribution of the Burden of US Health Care Financing” with Patricia Ketsche, E. Kathleen Adams, Viji Kannan and Harini Kannan in *International Journal of Financial Research*, Vol 6(3): 29-48. 2015.

“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 Ketsche, 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.

"The Implications of Current Policies on the Production of Infant Health," with Mary Beth Walker, *Applied Economics*, Vol. 30: 1177-1186, 1998.

"The Challenge of Design of Intergovernmental Relations in Economies in Transition," with Jorge Martinez, *International Journal of Public Administration*, Vol. 20, No. 3, March: 735-770, 1997.

"Implications of Expanded School Choice," with Matthew Murray, *Public Finance Review*, Vol. 25 No. 5, September: 459-473, 1997.

"The Effects of Changing Demographics on State Fiscal Structure," with Daniel Mullins, *Public Finance Quarterly*, Vol. 24, No. 2, April: 237-262, 1996.

"Revenue Sharing in Russia," with Roy Bahl, *Environment and Planning C: Government and Policy*, Vol. 12: 293-307, 1994.

"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.

Edited Books

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.

The Structure of PRI Finances in West Bengal with Roy Bahl and Geeta Sethi, Government of West Bengal and the World Bank, Kolkata, 2008.

Jamaica's Tax Reform (with Roy Bahl), Kingston, Jamaica: Planning Institute of Jamaica, 2007.

Taxing the Hard-to-Tax: Lessons from Theory and Practice Co-editor with James Alm and Jorge Martinez-Vazquez, Bingley, UK: Emerald Group, 2004.

Intergovernmental Fiscal Relations in Kazakhstan, with Jorge Martinez and Charles McLure, Manila: Asian Development Bank, 1999.

The Guatemala Tax Reform, with Roy Bahl and Jorge Martinez, Denver, CO: Westview Press, 1996.

Book Chapters

“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.

“The Potential for Provincial Taxation,” 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: 488-548, 2015

“The Equity Debate in Tax Policy,” with Umar Wahid in *The Role of Taxation in Pakistan's Revival*, Ed. Jorge Martinez and Musharraf Cyan, Karachi: Oxford University Press: 255-336, 2015.

“The Impact of Micro-simulation and CGE modeling on Tax Reform and Tax Advice in Developing Countries,” with Andrew Feltenstein, Luciana Lopes, and Janet Porras-

Mendoza, in *Taxation and Development, The Weakest Link?*, Ed. Jorge Martinez and Richard Bird, Northampton, MA: Edgar Elgar Publishing, Ltd: 69-102, 2014.

“The Impact of Estate Tax on Income Distribution,” in *The Economics of Inequality, Poverty and Discrimination in the 21st Century*, Ed. Robert Rycroft, Santa Barbara, CA: Praeger: 533-549, 2013.

“Evolving Financial Architecture of State and Local Governments,” in *Handbook on State and Local Government Finance*, Ed. Robert Ebel and John E. Peterson, New York: Oxford University Press: 156-175, 2012.

“Challenge to Intergovernmental Fiscal Relations in Pakistan: The Revenue Assignment Dimension,” with Roy Bahl and Musharraf Cyan, in *Decentralization in Developing Countries: Global Perspectives on the Obstacles to Fiscal Devolution*, Ed. Jorge Martinez-Vazquez and Francois Vaillancourt, Northampton, MA: Edward Elgar Press. 2011.

“Budget Making and Intergovernmental Fiscal Relations in Pakistan,” with Roy Bahl and Musharraf Cyan, in *Comparative Public Budgeting and Finance: A Global Perspective*, Ed. Charles E. Menifield, Sudbury, MA: Jones and Barlett: 237-256, 2010.

“Can Georgia Move from an Income Tax to a Consumption Tax?” in, *State and Local Tax Policy: Out of the Box?* Northampton, MA: Edward Elgar: 156-172, 2010.

“Overview of Trends in Property Tax Base Erosion,” with Jennifer Gravelle, in, *Erosion of the Property Tax Base*, Ed. Nancy Augustine, Michael Bell, David Brunori, and Joan Youngman, Cambridge, MA: Lincoln Institute of Land Policy: 17-46, 2009.

“Property Taxation in a Global Economy: Is a Capital Gains Tax on Real Property a Good Idea?” in *Toward a Vision of Land in 2015*, Ed. Gary Cornia and Jim Riddell, Cambridge, MA: Lincoln Institute of Land Policy: 47-66, 2008.

“Incidence and Economic Impacts of the Property Tax in Developing and Transition Countries” with Edward Sennoga and David Sjoquist, in *Making the Property Tax Work*, Ed. Roy Bahl, Jorge Martinez-Vazquez, and Joan Youngman, Cambridge, MA: Lincoln Institute of Land Policy: 63-100, 2008.

“Local Economic Competition under U.S. Fiscal Federalism,” in *Land Policies and Fiscal Decentralization*, Ed. Greg Ingram and Yu-Hung Hong, Cambridge, MA: Lincoln Institute of Land Policy, 2008.

“Incorporating Fiscal Architecture into Budget Forecasting,” in *Handbook of Government Budget Forecasting*, Ed. Jinping Sun and Thomas D. Lynch, US: Taylor and Francis CRC Press: 567-594, 2008.

“Intergovernmental Transfers: The Vertical Sharing Dimension,” with Roy Bahl in *Fiscal Equalization: Challenges in the Design of Intergovernmental Transfers*, Ed. Jorge Martinez-Vazquez and Robert Searle, New York: Springer: 205-249, 2007.

“Fiscal Architecture,” with Robert Ebel in *The Kosovo Decentralization Briefing Book*, Robert D. Ebel and Gabor Peteri, eds., The Open Society Institute: Budapest, 2007.

“Can Developing Countries Impose a Personal Income Tax?” with James Alm, in *The Challenges of Tax Reform in a Global Economy*, Ed. James Alm, Jorge Martinez and Mark Rider, New York: Springer: 221-248, 2006.

“Taxing Alcohol: Reflections from International Experience,” with Richard Bird, in *Excise Tax Policy and Administration*, Ed. Siebren Cnossen, Pretoria: UNISA Press: 21-60, 2006.

“Fiscal Architecture,” in *Intergovernmental Relations and Local Financial Management*, World Bank Institute, Washington, D.C.: The World Bank, 2004.

“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.

“Fiscal Decentralization, the Provincial-Local Dimension,” with Roy Bahl in *Public Finance in Developing and Transitional Countries: A Conference in Honor of Richard Bird*, Ed. James Alm and Jorge Martinez, Cheltenham, UK: Edward Elgar Press: 5-34, 2003.

“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.

“Are the Rich Different?” with James Alm in *Does Atlas Shrug? Economic Consequences of Taxing the Rich*, Ed. Joel Slemrod, Russell Sage Foundation 2000.

“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.

“The Structure of Individual Income Taxation,” with Barbara Edwards in *Handbook on Taxation*, Ed. W. Bartley Hildreth and James Richardson, New York: Dekker Inc.: 149-190, 1999.

"Foreign Direct Investment and Tax Competition in Southeast Asia," with Jorge Martinez-Vazquez and Jenny Chen in *The Welfare State, Public Investment and Growth*, H. Shibata and T. Ihori (eds.), Springer-Verlag, 1998.

"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.

"State and Local Income Taxes in Ohio, Analysis and Options," with Barbara Edwards in *Ohio Tax Study*, Roy Bahl (ed.), Columbus, OH: Battelle Press, 1995.

Research reports and other published work

"State Tax Reform Efforts: 2010-2015," with Rahul Pathak, Carolyn Bourdeaux, and Sarah Larson, *State Tax Notes*, 2016.

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

"Effect of State R&D Tax Credits in Stimulating State Industrial R&D Activity," with Laura Wheeler, *Proceedings of the 100th Annual Meetings of the National Tax Association*, 2009.

"Does Confidentiality Affect Tax Compliance?" The IRS Research Bulletin, *Proceedings of the 2005 IRS Research Conference, Recent Research on Tax Administration and Compliance* (2006), 213-229.

"Flat or Flattened? A Review of International Trends in Tax Simplification and Reform," with Sandra Hadler and Christine Moloi, USAID's Fiscal Reform in Support of Trade Liberalization, August 2006.

"The Disappearing State Corporate Income Tax," with Gary Cornia, Kelly Edmiston, and David Sjoquist, *National Tax Journal: Forum on State Corporate Income Taxes*, Vol. 63, No. 1: 115-138, 2005.

"Confidentiality and Taxpayer Compliance," with Susan Laury *National Tax Association Spring Symposium 2005*.

"A Look at Tax Compliance and Tax Reform in the Russian Federation through 1998," with Jorge Martinez-Vazquez and Mark Rider, *World Bank Transitions Newsletter* (Russian), August 2004.

"State and Local Governments' Susceptibility to Globalization," with James Alm and Shiyuan Chen *State Tax Notes*, January 6, 2003, also *National Tax Association Proceedings: Ninety-fifth Annual Conference*, 2003.

“Capital Gains: Its Recent, Varied, and Growing (?) Impact on State Revenues” with David Sjoquist, *State Fiscal Crises: Causes, Consequences, and Solutions*, Urban Institute web-based distribution 2003 (also reprinted in *State Tax Notes*, August 2003).

“Play Here, Pay Here: An Analysis of the State Income Tax on Athletes,” with Richard Hawkins, *State Tax Notes*, Vol. 26, No. 8, November 25, 2002.

"Tax Amnesties and Tax Collections in the Russian Federation," with James Alm and Jorge Martinez-Vazquez *National Tax Association Proceedings: Ninety-third Annual Conference*, 2001: 239-247.

“The Use of Gross Regional Product in the Federal Fund for the Support of the Regions,” with Jorge Martinez-Vazquez and Galina Kourliandskaia *Finance* (Russian), 2000.

“The Ups and Downs of Comprehensive Tax Reform in Russia,” with Jorge Martinez-Vazquez *National Tax Association Proceedings: Ninety-Second Annual Conference*, 2000: 5-14.

"Capital Gains and the Taxation of Housing," with Len Burman and David Weiner, *National Tax Association-Tax Institute of America, Proceedings of the Eighty-Ninth Annual Conference*, 1997: 382-390.

Funded Research, Grants and Contracts

WT Grant, Doris Duke, and the Spencer Foundation \$650,000: Principal Investigator “Institutional Challenge Grant” (2022-2024)

Volker Alliance \$97,000: Principal Investigator “Public Service Academy” (2020-21)

State of Georgia \$2.5 million: Principal Investigator “Georgia Policy Lab” (2018-2021)

Laura and John Arnold Foundation \$1 million: Principal Investigator “Child and Family Lab” (2019)

Sloan Foundation \$107,931: Principal Investigator “Returns to Later-Age Degrees” (2018-19)

Young African Leaders Initiative, US Department of State \$588,000 (2015-2018): Principal Investigator and Director.

The World Bank \$99,798: Principal Investigator, Assessment of the Subnational Fiscal Framework in Jordan (2017)

FATA and The World Bank \$434,000: Investigator, Pakistan Evaluation Design, Technical Assistance, and Evaluation (2012-2017)

Department of Early Care and Learning \$143,000: Principal Investigator, Economic Impact of the Child Care Industry in a Changing Economy (2014-15)

DAI and USAID \$145,411: Team Leader, Jordan Tax Incidence Analysis (2014)

Kentucky Poverty Center/USDA \$45,000: Principal Investigator, Analysis of impact of incarceration on food security of children in the U.S. (Robynn Cox, co-PI) (2011-12)

Government of Pakistan, Federal Bureau of Revenue \$303,000: Team Leader, Microsimulation modeling in the Islamic Republic of Pakistan, (2012)

Robert Wood Johnson Foundation \$210,000: Co-investigator, Distribution of Burden of Public Health Finance (2009)

USAID/HED \$50,000: Co-investigator, Business plan development for International University of Grand Bassam (2009)

DFID \$120,000: Principal Investigator, Analysis of Subnational Government Finance in West Bengal, India (2009)

DAI and USAID Jordan Fiscal Reform Project II \$241,586: Investigator, Ministry of Finance Economic Policy Analysis (2008-2010)

The World Bank, Pakistan Federal Bureau of Revenue \$967,000: Investigator, Tax Reform in Pakistan (2007-2009)

Bright From the Start \$149,000: Principal Investigator, Analysis of the impact of childcare industry (2007-08)

Atlanta Women's Foundation \$19,780: Principal Investigator, Status of Women in Georgia (2007-08)

HealthCare Georgia \$67,000: Principal Investigator, Analysis of growing elderly population state revenue and Medicaid expenditures (2004-05)

Government of Jamaica, \$1.1 million: Co-Principal Investigator and Co-Director, Jamaica's Tax Reform (2003-05)

Georgia Campaign for Adolescent Pregnancy Prevention and the Georgia Health Policy Center \$10,500: Principal Investigator, Analysis of the cost of teen pregnancy in Georgia (2003)

Urban Institute, Child Care Advocacy \$25,000: Co-investigator, Assessment of current structure of childcare funding in Georgia as one of three Urban Institute pilot sites (2002).

USAID Fiscal Reform in the Russian Federation \$10.6 million: Resident Chief of Party Moscow (1997-2000)

State of Georgia State Tax Reform Commission \$150,000: Co-investigator Development of micro-simulation model and analysis of current and potential individual income tax structure (1993-94)

State of Ohio \$600,000: Senior Investigator, Tax Study (1993-94)

USAID Russia Project in Municipal Finance \$200,000: Co-Investigator (1993-95)

USAID \$1.83 million: Co-Investigator, Guatemala Tax Reform (1992-1994)

Honors and Awards

University of Pretoria, African Tax Institute Extraordinary Professor 2014-present
Cornia Lecture Series Award, Brigham Young University 2021
Outstanding Faculty Achievement, Georgia State University 2000

Professional Service

Board Membership

Journal of Public Affairs Education, editorial board 2021-
International Tax and Public Finance, editorial board 2016-
State Tax Notes, editorial board 2006-
Public Budgeting and Finance, editorial board 1999-2011; 2019+
Lincoln Institute of Land Policy, Faculty Associate, 2000-
National Tax Association, board member 2003-2005; Annual conference chair, 2001

Reviewer

National Tax Journal, *Economic Inquiry*, *Journal of Public Economics*, *Public Budgeting and Finance*, *State and Local Government Review*, *Public Finance Review*, *Southern Economics Journal*, *Journal of Regional Science*, *Research in Labor Economics*, *Journal of Urban Affairs*

External Reviewer: International Tax Coordination Program, Austrian Science Fund (2007, 2010), George Washington University Department of Economics (2018-19); Florida Atlantic University Economics (2021)

Atlanta Census Counts Campaign GSU Lead (2019-2020)

Member, Georgia Population Projection Panel (2000 to present)

Member of the Early Child Care and Education Task Force for the City of Atlanta, 2005-06

National Association of Schools of Public Administration and Affairs (NASPAA)-
Comprehensive Schools section co-chair (2020-)

Dissertation and thesis advisor and examiner:

- University of Pretoria, RSA
- Bahauddin Zakariya University Multan, Pakistan
- Government College University Lahore, Pakistan
- National Defense University Islamabad, Pakistan

Professional Associations

American Economic Association, National Tax Association-Tax Institute of America, NASPAA