

## Contributors

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**James Alm** is Professor of Economics and Chair of the Department of Economics in the Andrew Young School of Policy Studies at Georgia State University. He has held faculty positions at the University of Colorado at Boulder and Syracuse University. His research has ranged widely on public finance issues, particularly the marriage tax and tax compliance.

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**Ronald C. Fisher** is Professor in the Department of Economics and the Department of Accounting at Michigan State University, where he also serves as Director of the Honors College. He specializes in the study of government finance and taxation, particularly regarding state and local governments, and has authored the leading textbook in the field, *State and Local Public Finance*. He has also served as Deputy Treasurer for the State of Michigan and as Visiting Fellow at the Federalism Research Centre at the Australian National University.

**William F. Fox** is Professor of Economics and director of the Center for Business and Economic Research at the University of Tennessee, Knoxville. He is active in the National Tax Association, serving as President in 1997. He has consulted on fiscal policy issue with the Tennessee state government and has worked with many states and developing countries in structuring and analysing tax systems. He is the author of numerous publications on state and local taxes, especially sales taxation, and on economic development.

**W. Bartley Hildreth** is the Regents Distinguished Professor of Public Finance in the Hugo Wall School of Urban and Public Affairs and the W. Frank Barton School of Business at Wichita State University. His research focuses

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**Jill Ann Holman** is Assistant Professor of Economics at the University of Wisconsin – Milwaukee. She has held previous positions at the Federal Reserve Bank of Kansas City and the University of Georgia. Her research has ranged widely on open-economy macroeconomic issues, particularly the growth effects of tax-financed versus inflationary-financed government spending, the transmission of inflation across countries, and current account sustainability.

**Daphne A. Kenyon** is principal of D.A. Kenyon & Associates, a public finance consulting firm. Prior positions include president of the Josiah Bartlett Center for Public Policy, professor and chair of the Economics Department at Simmons College, senior economist with the U.S. Department of the Treasury and the Urban Institute, and assistant professor at Dartmouth College. Her research has focused on, among other topics, intergovernmental fiscal relations, including mandates and tax competition.

**Therese J. McGuire** is at Northwestern University where she is Professor in the Kellogg School of Management and Faculty Fellow in the Institute for Policy Research. Her areas of expertise are state and local public finance, fiscal decentralization, property tax limitations, education finance, and regional economic development. She was President of the National Tax Association in 1999–2000, and is currently co-editor of the NTA's academic journal, the *National Tax Journal*.

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**Rebecca M. Neumann** is Assistant Professor of Economics at the University of Wisconsin-Milwaukee. Her research focuses on open-economy macroeconomic issues, including the form of international capital flows, the transmission of monetary policy across countries, and international effects of taxation.

**Lawrence O. Picus** is Professor in the Rossier School of Education at The University of Southern California. His research focuses on school finance

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**Ross Rubenstein** is Assistant Professor of Public Administration and Urban Studies in the Andrew Young School of Policy Studies at Georgia State University, with a joint appointment in the College of Education. His research focuses on public budgeting, education policy and public finance, specifically funding equity and adequacy in education, performance measurement, and merit-based financial aid.

**Bruce A. Seaman** is Associate Professor of Economics and Associate in the Fiscal Research Program in the Andrew Young School of Policy Studies at Georgia State University. A former president of the Association for Cultural Economics, International, with interests also in industrial organization, regulation and antitrust, he has written and testified regarding severance taxes, local option sales taxes, franchise fees, and special excise taxes. He has written widely on economic impact methodologies and also in arts economics.

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**Sally Wallace** is Associate Professor of Economics and Associate Director of the Fiscal Research Program in the Andrew Young School of Policy Studies at Georgia State University. She has served as a Financial Economist at the US Treasury Department and Resident Advisor for the AYSPS Tax Reform Project in the Russian Federation. Her research focuses on domestic and international taxation, with a particular focus on the impacts of tax policy on individual behavior.