

## William H. Hoyt

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University of Kentucky  
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July 2020

### Employment

Bryan Endowed Chair of Public Finance, Martin School of Public Administration and Policy, University of Kentucky (July 2020 – Present)  
Chair and Gatton Endowed Professor of Economics, University of Kentucky. (July 2012 – June 2020).  
Research Associate, Center for Economic Studies/IFO, Munich. (2006 - Present).  
Director and Professor of Public Policy, Martin School of Public Policy and Professor of Economics, University of Kentucky. (January 2009 - June 2012).  
Gatton Endowed Professor of Economics and Public Policy, University of Kentucky. (2000 - 2009).  
Associate Professor of Economics and Public Policy, University of Kentucky. (1995 - 2000).  
Associate Professor of Economics, University of Kentucky. (1992 - 1995).  
Assistant and Associate Professor of Economics and Public Policy, Georgetown University. (1992 - 1994).  
Assistant Professor of Economics, University of Kentucky. (1986 - 1992).  
Teaching and Research Assistant, University of Wisconsin. (1981 - 1986).

### Education

PHD, University of Wisconsin-Madison, 1986.  
Major: Economics, General  
Dissertation Title: Inefficiencies in Local Governments and the Tiebout Hypothesis  
MS, University of Wisconsin-Madison, 1984.  
Major: Economics, General  
BA, Carleton College, 1981.  
Major: Economics, General

### Refereed Journal Articles

- “Commuting and Taxes: Theory, Empirics, and Welfare Implications,” *The Economic Journal* (2018) 128(616): 2969 – 3007 with David R. Agrawal.
- “The Assignment and Division of the Tax Base in a System of Hierarchical Governments,” (2017) *International Tax and Public Finance*, 24(4): 676 – 704 (August).
- “The Taxpayer Relief Act of 1997 and Homeownership: Is Smaller Now Better? (2014) *Real Estate Economics* with Amelia Biehl.
- “The economic costs of partner violence and the cost-benefit of civil protective orders,” (2012) *Journal of Interpersonal Violence*, 27(6), 1137-1154 with T.K. Logan and James Walker.
- “Tax Limits and Housing Markets: Some Evidence at the State Level,” (2011). *Real Estate Economics*, 39(1): 97-132 with Paul Coomes and Amelia Biehl

- “Economic Evaluation of Drug Court: Methodology, Results, and Policy Implications,” (2010) .  
*Evaluation and Program Planning*, 27(4): 381-396 with T.K. Logan, Kara, McCollister, Michael French, Carl G. Leukefeld and Lauri Minton.
- “Income taxes and the Destination of Movers to Multistate MSAs,” (2008) *Journal of Urban Economics* with Paul Coomes.
- “Economic evaluation of drug court: Methodology, results and policy implications,” (2006)  
*Evaluation and Program Planning*, 27(4): 381-396 with T.K. Logan, Kara, McCollister, Michael French, Carl G. Leukefeld and Lauri Minton.
- “Subsidies as Sorting Devices,” (2003). *Journal Of Urban Economics*, 53(3): 436-457 with Kangoh Lee.
- “Do States Choose Their Mix of Taxes to Minimize Employment Losses?,” (2003) *National Tax Journal*, 61(1, part 1): 7-26 with J. William Harden.
- “Tax Policy Coordination, Vertical Externalities, and Optimal Taxation in a System of Hierarchical Governments,” (2001) *Journal of Urban Economics*, 50: 491-516.
- “Product Differentiation and Public Education,” (2001) *Journal of Public Economic Theory*, 3(1): 66-93 with Richard A. Jensen.
- “The Impact of Mandates and Tax Limits on Voluntary Contributions to Local Services: An Application to Fire Protection Services,” (2000). *National Tax Journal*, 53(1): 79-104 with Douglas Bice.
- “Participation Patterns for AFDC and SSI: An Examination of Differences among Kentucky Counties,” (2000), *The Kentucky Journal of Economics and Business*, 19.
- “Leviathan, Local Government Expenditures, and Capitalization,” (1999). *Regional Science and Urban Economics*, 29: 155-171.
- “Educational Vouchers, Welfare, and Voting,” (1998). *Journal of Public Economics*, 69:211-228 with Kangoh Lee.
- Household Location and Tiebout: Do Families Sort According to Preferences for Locational Amenities?,” (1997) *Journal Of Urban Economics*, 42:159-178 with Stuart S. Rosenthal
- “Precommitment in a System of Hierarchical Governments,” (1996) *Regional Science and Urban Economics*, 26:481-504.
- “Kentucky Economists' Views on Economic Policies: A Comparison with the Rest of the Profession and Views on Kentucky Economic Policies,” (1996). *Kentucky Journal of Economics and Business*, 53-66 with Gail M. Hoyt.
- “Lobbying Expenditures and Government Output: The NEA and Public Education,” (1993).  
*Southern Economic Journal*, 60: 405-417 with Eugenia F. Toma.

- “Tax Competition, Nash Equilibria, and Residential Mobility,” (1993). *Journal Of Urban Economics*, 34:358-379.
- “Market Power of Large Cities and Policy Differences in Metropolitan Areas, (1992) *Regional Science and Urban Economics*, 22:539-558.
- “Owner Occupied Housing Capital Gains and the Tax Reform Act of 1986,” (1992) *Journal Of Urban Economics*, 32: 119-139 with Stuart S. Rosenthal.
- “Competitive Jurisdictions, Congestion, and the Henry George Theorem: When Should Property be Taxed Instead of Land?,” (1991) *Regional Science and Urban Economics*, 21:351-370.
- “Property Taxation, Nash Equilibrium, and Market Power,” (1991). *Journal of Urban Economics*, 30, 123-131.
- “Local Government Inefficiency and the Tiebout Hypothesis: Does Competition among Municipalities Limit Local Government Inefficiency?,” (1990) *Southern Economic Journal*, 57:481-496.
- “Capital Gains Taxation and the Demand for Owner-Occupied Housing,” (1990). *Review Of Economics And Statistics*, 72: 45-54.
- “Bidding for Firms,” (1990). *American Economic Review*, 79: 1249-1256 with Dan A. Black.
- “State Mandates and Interest Groups Lobbying,” (1989). *Journal of Public Economics*, 38: 199-213 with Eugenia F. Toma

### **Book Chapters**

- "Differences in State and Local Government Spending between Kentucky and its Neighbors: How Much and Why?" (2007) in *Kentucky Annual Economic Report*. Lexington, KY: University of Kentucky, Center for Business and Economic Research with John E. Garen and Anna Stewart.
- “Cost of Government Services: Trends and Comparisons for Kentucky and Its Neighboring States. (2006) *Regional Economic Development*. St Louis MO: Federal Reserve Bank of St Louis with John E. Garen and Anna Stewart.
- “Welfare Reform and Program Participation,” (2005) in *Kentucky Annual Economic Report*. Lexington, KY: University of Kentucky, Center for Business and Economic Research with Frank A. Scott.
- "Education and Housing," (2004) in *International Handbook on Economics of Education* G. Johnes and J. Johnes (Ed.),. Edward Elgar Publishing.
- "Taxes and Income: Where Does Kentucky Stand?" in *Kentucky Annual Economic Report*. (2001) Lexington, KY: University of Kentucky, Center for Business and Economic Research.

- “Variations in Tax Effort and Tax Bases Among Kentucky Counties,” (2000) *Kentucky Annual Economic Report, 2000*. Lexington KY: Center for Business and Economic Research, UK.
- "Interstate Competition in Unemployment Insurance," (2000) in L. Bassi and S.A. Woodbury (Ed.), *in Research in Employment Policy* (vol. 1). JAI Press.
- "Welfare Reform: Has Welfare as We Know It in Kentucky Changed?" *Kentucky Annual Economic Report*. Lexington, KY: University of Kentucky, Center for Business and Economic Research with Katherine A. Toma.
- “Trends in Kentucky Taxes and their Implications for Future Tax Policy,” (1996) *1996 Biennial Report of the Long Term Policy Research Center*. Frankfort, KY: Long Term Research Center.
- “County-level Differences in Per Capita Transfer Income,” (1996) *Kentucky Annual Economic Report*. Lexington, KY: University of Kentucky, Center for Business and Economic Research.
- “The Kentucky System: Problems and Options,” (1995) *Kentucky Annual Economic Report, 1997*. Lexington KY: Center for Business and Economic Research, UK.
- “The Kentucky System: Problems and Options” (1995) in *Kentucky Annual Economic Report*. Lexington, KY: University of Kentucky, Center for Business and Economic Research.

### **Conference Proceedings**

- “An Examination of Incentives to Attract and Retain Businesses: Evidence from Kentucky,” (2008). *National Tax Association Proceedings, 2007*.
- “Imperfect Competition Between Communities, Politics, and Capitalization,” (2006). *50th Anniversary Tiebout Conference*, Lincoln Institute for Land Policy.
- “The Distributional Effects of Tax Structure,” (1986) *Proceedings of the 42<sup>nd</sup> Congress of the International Institute of Public Finance* with Eugene Smolensky.
- “A Critical Survey of Efforts to Measure Budget Incidence,” (1985). *Proceedings of the 41<sup>st</sup> Congress of the International Institute of Public Finance* with Eugene Smolensky and Sheldon Danziger.

### **Book Reviews**

- Do People Choose in the Government Service Market?*. (1991) *Growth And Change: A Journal Of Urban And Regional Policy*.
- Attracting Industry*. (1991) *Growth And Change: A Journal Of Urban And Regional Policy*.
- "Do People Choose in The Government Service Market?" *A review of The Complete City: The Political Economy of Suburbia*, by Mark Schneider. (1990) *Growth and Change*.

## Other

The Recession and Kentucky Cities. *Kentucky City* (2011) KY League of Cities.

## Working Papers

“Local Government Policies,” (with D. Agrawal and J. Wilson) commissioned by the *Journal of Economic Literature*.

“Tax Incidence in a Multi-Product World: Theoretical Foundations and Empirical Implications” (with D. Agrawal).

“Tax Competition with Mobile Labor, Residents, and Capital,” (with D. Agrawal and J. Wilson)

“Migration, Differential Mobility, and the Choice of Tax Base”

“Bio-fuels, Price Supports, and Urban Growth in the American Heartland” (with Jonathan Elliot and Bo Jiang)

“School District Boundaries and New Schools: The Impacts of Boundary Changes and School Openings on Housing Prices and Benefit” (with Xiaozhou Ding, Michael Clark, and Chris Bollinger)

“Anticipated Property Tax Increases and the Timing of House Sales: Evidence from Administrative Data” (with Aaron Yelowitz)

## Selected Presentations

“Tax Incidence in a Multi-Product World: Theoretical Foundations and Empirical Implications” CESifo Conference on Public Sector Economics, Munich DE (March 2019); National Tax Association Meetings, New Orleans, LA (November 2018); Clemson University (October 2018); Congress of the International Institute of Public Finance, Tempere Finland NV (August 2018)

“Migration, Differential Mobility, and the Choice of Tax Base,” Tax Day, Max Planck Institute for Tax Law and Public Finance Munich, DE (May 2017); CESifo Area Conference on Public Sector Economics, Munich, DE (April 2017)

“Anticipated Property Tax Increases and the Timing of Home Sales: Evidence from Administrative Data,” Friedrich-Alexander Universitat, Nurnberg, DE (April 2017); Universita della Svizzera Italiana, Lugano, CH (April 2017); University of Mannheim, Mannheim, DE (April 2017)

“The Assignment and Division of the Tax Base in a System of Hierarchical Governments,” Zurich ETH, Zurich, CH (March 2017); Congress of the International Institute of Public Finance, Reno NV (August 2016)

“Bio-fuels, Price Supports, and Urban Growth in the Heartland,” Carleton College (April 2018); Congress of the International Institute of Public Finance, Reno NV (August 2016)

Pritchard Committee, "Tax Reform for Kentucky," University of KY, Lexington, LA. (October 2012).

- "Implications of Tax Differences in United States Metropolitan Areas: Can Commuting be Wasteful?," Uppsala Center for Fiscal Studies and Faculty of law, Uppsala, Sweden. Taxing Cross-Border Commuters: Oresund and Beyond, (May 23, 2012; Keynote speaker).
- "The Battle of Taxes: Strategic Interaction in Multiple Tax Policies among States," Association of Public Policy and Management Annual Meetings, APPAM, Washington, DC. (November 2011).
- "Optimal Taxation in the Presence of Congestible Public Goods," International Institute of Public Finance, Uppsala, Sweden. (August 2010).
- "Taxes and the Choice of where to Work and Where to Live for Movers in Multi-state MSA's," International Institute of Public Finance, Uppsala, Sweden. (August 2010).
- "Lecture in Public Economics," Institute Economica Barcelona, Barcelona, Spain. (July 2010).
- "Taxes and the Choice of Where to Work and Where to Live for Movers in Multi-State MSA's," University of West Virginia Seminar, University of West Virginia, Morgantown, WV. (January 2010).
- "The Optimal Division of the Tax Base among Hierarchical Governments," University of Mannheim, Mannheim, Germany. (December 2007).
- "Is the Grass Greener on the Other Side of the River: The Choice of Where to Work and Where to Live for Movers?," Georgia State University, Atlanta, GA, United States. (November 2007).
- National Tax Association, "An Examination of Incentives to Attract and Retain Businesses: Evidence from Kentucky," National Tax Association, Columbus, OH, United States. (November 2007).
- Regional Science Association Conference, "A Model of Metropolitan Building Permits," Regional science Association, Savannah, GA, United States. (November 2007).
- Southern Economics Association Conference, "Pork Barrel Spending and Political Party Affiliation in the U.S.," Southern Economics Association, New Orleans, LA, United States. (November 2007).
- Carnegie-Mellon University Seminar, "Is the Grass Greener on the Other Side of the River: The Choice of Where to Work and Where to Live for Movers," Carnegie-Mellon University, Pittsburgh, PA, United States. (October 2007).
- "Income taxes and the Destination of Movers to Multistate MSAs," National Tax Association/ASSA, Philadelphia, PA, United States. (January 2006); Illinois State University, Normal, IL, United States. (October 2006); University of Tennessee, Knoxville, TN, United States. (February 2007).
- "Decentralized Tax and Public Service Policies with Differential Mobility of Residents," University of Mannheim, Mannheim, Germany. (November 2005); University of Bonn, Bonn, Germany. (November 2005); University of Munich, Munich, Germany. (November 2005).

- "Imperfect Competition Between Communities, Politics, and Capitalization," 50th Anniversary Tiebout Conference, Dartmouth College, Hanover, NH, United States. (June 2005).
- "Cost of Government Services: Trends and Comparisons for Kentucky and its Neighboring States," Business and Economics Research Group (BERG) of the Federal Reserve Bank of St Louis, St Louis, MO, United States. (May 2005).
- "Decentralized Tax and Public Service Policies with Differential Mobility of Residents," Southern Economic Association. (November 2004).
- "MSA Location and the Impact of State Taxes on Employment and Population: A Comparison of Border and Interior MSA's," Southern Economic Association. (November 2004); National Tax Association. (November 2004)..
- "Decentralized Tax and Public Service Policies with Differential Mobility of Residents," International Institute for Public Finance, Milan, Italy. (August 2004).
- "Identifying Welfare Pockets: Geographical Variation in Welfare Participation Rates and the Role of Program vs. Non-Program Factors," Southern Economics Association. (November 2001); University of Kentucky, Lexington, KY, United States. (April 2002)..
- "The Impact of State Taxes on Border Employment in Multi-State MSA's," National Tax Association. (November 2001); University of Kentucky, Lexington, KY, United States. (April 2001); Syracuse University, Syracuse, NY, United States. (April 2002).
- "The Impact of State Taxes on Border Employment in Multi-State MSA's," University of Kentucky, Lexington, KY, United States. (April 2001).
- "The Optimal Division of the Tax Base among Hierarchical Governments," Duke University, NC, United States. (April 2001); Southern Economics Association. (November 2000); University of Kentucky, Lexington, KY, United States. (January 2002).
- "The Impact of State Taxes on Border Employment in Multi-State MSA's," Southern Economic Association. (November 2000).
- "Tax Competition, Firm Location and Specialization in Publicly-Provided Inputs," Washington University, St Louis, MO, United States. (May 2000); Allied Social Science Meetings (January 1998).
- "Do States Choose Tax Policies to Maximize Employment?," Southern Economic Association. (November 1999).
- "Geographic Variation in SSI and AFDC Reciprocity: What is the Role of Non-Program Factors?," Southern Economic Association. (November 1999); Kentucky Economic Association. (October 1999); American Economic Association. (January 2000).
- "Interdependent Tax Policies and Optimal Taxation," University of Illinois, Champaign-Urbana, IL, United States. (March 1999).

- “Public Expenditures and Subsidies as Sorting Devices," Stanford Institute for Theoretical Economics. (August 1997).
- “The Influence of In-Kind Transfers on Marijuana, Tobacco, and Alcohol Use: The Case of Food Stamps," Western Economics Association. (July 1997).; American Economic Association Annual Meeting. (January 1998).
- “Public School Choice, Property Values, and Investment in Public Education." Allied Social Science Meetings (January 1997).
- “Educational Vouchers, Welfare Effects, and Voting," Winter Meeting of the Econometric Society. (January 1997); Indiana University, IN, United States. (October 1997).
- “Public Expenditures and Subsidies as Sorting Devices," Allied Social Science Meeting. (January 1997).
- ”The Influence of In-Kind Transfers on Marijuana, Tobacco, and Alcohol Use: The Case of Food Stamps," Robert Wood Johnson Foundation. (December 1996).
- “Leviathan and Local Tax Policies: Do Local Governments Set Revenue-Maximizing Rates?," Southern Economic Association. (November 1996).
- “Public School Choice, Property Values, and Investment in Public Education," Tulane University, Tulane, LA, United States. (September 1996); Allied Social Science Meeting. (January 1997)..
- “Leviathan an Local Tax Policies: Do Local Governments Set Revenue-Maximizing Rates?," Public Choice Society. (April 1996).
- “Public School Choice, Property Values, and Investment in Public Education," Public Choice Society. (April 1995).
- “Property Taxation and Household Sorting," Allied Social Science Meeting. (January 1995).



- “Property Taxation and Household Sorting," University of British Columbia, British Columbia, Canada. (August 1994).
- “Leviathan and Local Tax Policies: Do Local Governments Set Revenue-Maximizing Rates?," American Economics Association Annual Meeting. (January 1994).
- “Interdependent Tax Policies and Optimal Taxation," University of Virginia, Charlottesville, VA, United States. (October 1993).
- “Empirical Test of the Leviathan Hypothesis," George Mason University, VA, United States. (November 1992); University of Maryland, MD, United States. (October 1992).
- “Tax Policy Coordination Between State and Municipal Governments," Allied Social Science Meeting, New Orleans, LA, United States. (January 1992).
- “Leviathan, Local Government Expenditures, and Capitalization," Southern Economics Association Meeting. (November 1991); Public Choice Society Meeting. (March 1991).
- “Policy Coordination among Governments," Southern Economic Association, Nashville, TN, United States. (November 1991).
- “Tax Policy Coordination," University of Illinois, Champaign-Urbana, IL, United States. (April 1991).
- “Policy Coordination Among Governments," Public Choice Society Meeting, New Orleans, LA, United States. (March 1991).
- “State Government Mandates and Local Government Output," Public Choice Society Meeting, Tucson, AZ, United States. (March 1990).
- “The Determination and Government Expenditures in a Federalist System," Indiana University, Bloomington, IN, United States. (February 1990).
- “Housing Demand, Capital Gains, and the Tax Reform Act of 1986," Allied Social Sciences Association. (December 1989).
- “State Government Mandates and Local Government Output," Southern Economics Association Meeting, Orlando, FL, United States. (November 1989).

“Market Power of Large Cities and Policy Differences in Metropolitan Areas," University of British Columbia, British Columbia, Canada. (September 1989).

“The Determination and Government Expenditures in a Federalist System," Public Choice Society Meeting, Orlando, FL, United States. (March 1989).

“Bidding for Firms," Federal Reserve Board of Governors. (May 1987).

### **Dissertation Committees and Advising (past 5 years)**

Committee Co-Chair, Jawad Shah (Martin School), January 2018 - Present

Committee Co-Chair, Amanda McCullough, January 2016 – Present

Committee Co-Chair, Matthijs Schendstok, August 2016 – Present

Committee Chair, Carla Nietfeld, May 2015 – July 2017

Committee Chair, Shana Steinbach (Martin School) 2010 – 2016

Committee Member, Xiaozhou Ding, January 2018 – Present

Committee Member, Scott Hall (Agricultural Economics), October 2017 – Present

Committee Member, Katherine Toran, November 2016 – Present

Committee Member, Whitney Davis (Martin School), January 2016 – Present

Committee Member, Nicholas Moellman, January 2016 – June 2018

Committee Member, Shaheer Burney (Agricultural Economics), March 2016 – April 2018

### **Contracts, Grants and Sponsored Research**

#### **Other**

Blomquist, Glenn C. (Principal), Hoyt, William (Co-Investigator) “Growing the Journal of Benefit-Cost Analysis," Sponsored by University of Washington, \$91,425.00. (October 1, 2014 - July 31, 2018).

#### **Professional Service**

Editor, Journal of Benefit-Cost Analysis (2014 – 2018)

Editorial Board, Journal of Urban Economics. (2002 - 2015).

#### **Referee**

American Economic Review; Canadian Journal of Economics; Reviewer, Journal Article, Canadian Journal of Economics. European Economic Review; Growth and Change; International Tax and Public Finance; Journal of Business and Economics; Journal of Human Resources; Journal of International Economics; Journal of Public Economics; Journal of Real Estate and Housing. Journal of Urban Economics; National Science Foundation; National Tax Journal; Papers in Regional Science; Public Finance Review. Regional Science and Urban Economics; Robert Wood Johnson Foundation; Southern Economic Journal.

**Public Service (Selected)**

Committee Member, Kentucky Department of Revenue. (1997 - 2006).

Committee Member, Kentucky Department of Education. (1999 - 2000).

Task Force Member, Kentucky Department of Education. (1999 - 2000).

Guest Speaker, Kentucky Society for CPA Annual Taxation Conference. (1999 - 2000).

Guest Speaker, Lexington-Fayette Urban Council Task Force on Water Usage. (1999).