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EMPLOYMENT

- 2019- Associate Professor, Martin School of Public Policy & Administration, University of Kentucky
2019- Associate Professor, Department of Economics, University of Kentucky
2015-2019 Assistant Professor, Martin School of Public Policy & Administration, University of Kentucky
2015-2019 Assistant Professor, Department of Economics, University of Kentucky
2012-2015 Assistant Professor, Department of Economics, University of Georgia

EDITORIAL POSITIONS

- 2021- Editor-in-Chief, *International Tax and Public Finance*
2022- Board of Editors, *American Economic Journal: Economic Policy*
2020- Editorial Advisory Board, *National Tax Journal*
2020- Associate Editor, *Journal of Economics and Statistics (Jahrbücher für Nationalökonomie und Statistik)*
2018- Associate Editor, *Regional Science and Urban Economics*
2019-2020 Editor, *International Tax and Public Finance*, Policy Watch

OTHER POSITIONS

- 2019- Fellow, CESifo (Center for Economic Studies and Ifo Institute, Munich)
2018- Fellow, Global Labor Organization (GLO)
2012- Visiting Scholar, Federal Reserve Bank of Philadelphia
2014-2018 Affiliate Member, CESifo (Center for Economic Studies and Ifo Institute, Munich)

EDUCATION

- 2012 University of Michigan: Ph.D., Economics
Dissertation: Essays on the Theory and Empirical Evidence Regarding Spatial Tax Competition
Committee: Joel B. Slemrod (Chair), David Y. Albouy, Robert J. Franzese Jr., James R. Hines Jr.
2009 University of Michigan: M.A., Economics
2007 University of California, Berkeley: M.P.P.
2005 University of Connecticut: B.A. in Economics, *summa cum laude*
University of Connecticut: B.A. in Political Science, *summa cum laude*

FIELDS

Public Finance, Urban and Regional Economics

JOURNAL PUBLICATIONS / ACCEPTED PAPERS

Local Policy Choice: Theory and Empirics (with William H. Hoyt and John Wilson) , Journal of Economic Literature, Accepted.

Will the Remote Work Revolution Undermine Progressive State Income Taxes? (with Kirk Stark), Virginia Tax Review, forthcoming.

The Internet as a Tax Haven?, American Economic Journal: Economic Policy, November 2021, 13 (4), p. 1-35.

A Snapshot of Public Finance Research from Immediately Prior to the Pandemic: IIPF 2020 (with Ronald B. Davies, Sara LaLumia, Nadine Riedel, and Kimberley Scharf), International Tax and Public Finance, October 2021, 28 (5), p. 1276-1297.

Taxing Goods and Services in a Digital Era (with William F. Fox) , National Tax Journal, March 2021, 74 (1), p. 257-301.

Technology and Tax Systems (with David E. Wildasin), Journal of Public Economics, May 2020, 185, 104082.

Dynamics of Policy Adoption with State Dependence (with Gregory A. Trandel), Regional Science and Urban Economics, November 2019, 79, 103471.

Relocation of the Rich: Migration in Response to Tax Rate Changes from Spanish Reforms (with Dirk Foremny), Review of Economics and Statistics, May 2019, 101 (2), p. 214-232.

Taxation in the Aviation Industry: Insights and Challenges (with Quinton White and Jonathan Williams), Transportation Research Record: Journal of the Transportation Research Board, May 2019, 101 (2), p. 214-232.

Will Destination-based Taxes Be Fully Exploited When Available? An Application to the U.S. Commodity Tax System (with Mohammed Mardan), Journal of Public Economics, January 2019, 169, p. 28-143.

Commuting and Taxes: Theory, Empirics, and Welfare Implications (with William Hoyt), The Economic Journal, December 2018, 128 (616), p. 2969-3007.

Fiscal Decentralization and Mobility: Evidence from Spain's Income Tax System (with Dirk Foremny), ifo DICE Report - Journal for Institutional Comparisons, June 2018, 16 (2), p. 38-44.

Taxes in an e-Commerce Generation (with William F. Fox), International Tax and Public Finance, September 2017, 24 (5), p. 903-926.

Local Fiscal Competition: An Application to Sales Taxation with Multiple Federations , Journal of Urban Economics, January 2016, 91, p. 122-138.

Competition and Subnational Governments: Tax Competition, Competition in Urban Areas, and Education Competition (with William Fox and Joel Slemrod), National Tax Journal, September 2015, 68 (3S), p. 701-734.

The Tax Gradient: Spatial Aspects of Fiscal Competition, American Economic Journal: Economic Policy, May 2015, 7 (2), p. 1-29.

LOST in America: Evidence on Local Sales Taxes from National Panel Data, Regional Science and Urban Economics, November 2014, 49, p. 147-163.

Over the Borderline: How the Characteristics of Lines Shape Optimal Tax Policy, Economics Letters, May 2013, 119 (2), p. 113-116.

Games Within Borders: Are Geographically Differentiated Taxes Optimal?, International Tax and Public Finance, August 2012, 19 (4), p. 574-597.

WORKING PAPERS

The Effect of Taxes on Where Superstars Work (with Kenneth Tester), R&R American Economic Journal: Economic Policy.

Taxing Uber (with Weihua Zhao), R&R Journal of Public Economics.

Sensitivity versus Size: Implications for Tax Competition (with Mohammed Mardan), R&R Theoretical Economics.

Fiscal Federalism in the 21st Century (with Jan K. Brueckner and Marius Brülhart), Article Commissioned Annual Review of Economics.

Online Shopping Can Redistribute Local Tax Revenue from Urban to Rural America (with Iuliia Shybalkina).

Tax Incidence in a Multi-Product World: Theoretical Foundations and Empirical Implications (with William H. Hoyt)

Tax Competition with Intermunicipal Cooperation (with Marie-Laure Breuillé and Julie Le Gallo)

Paraísos Fiscales, Wealth Taxation, and Mobility (with Dirk Foremny and Clara Martínez-Toledano)

The Effects of Adopting a Value Added Tax on Firms (with Laura Zimmermann)

The Marginal Value of Public Funds in a Federation (with William H. Hoyt and Tidiane Ly)

Taxes and Telework: The Incidence of State Income Taxes in a Work-from-Home Economy (with Jan K. Brueckner)

Tax Competition with Mobile Labor, Residents, and Capital (with William H. Hoyt and John D. Wilson)

RESEARCH IN PROGRESS (preliminary drafts, outlines or extended abstracts available)

Tax Competition When Firms Decide to be Offline or Online (with Mohammed Mardan)

Subsidized Commuting and Job Match Quality (with Elke Jahn and Eckhard Janeba)

POLICY PUBLICATIONS, BLOGS, MEMORANDUMS, AND OTHER PUBLICATIONS

“Do Value-added Taxes Benefit Firms? Evidence from the Adoption of State-specific Value-added Taxes” *Ideas for India*. 2022. (with Laura Zimmermann)

“Decentralized Wealth Taxation: The Effects of Mobility on Revenues and Inequality” *5cents*. 2021. (with Dirk Foremny and Clara Martínez-Toledano)

“¿Se mudan los ricos para pagar menos Impuesto sobre el Patrimonio?” *Nada es Gratis*. 2021. (with Dirk Foremny and Clara Martínez-Toledano)

“El Dumping Fiscal de Madrid Sí Afecta al Resto de España” *Agenda Pública*. 2021. (with Dirk Foremny and Clara Martínez-Toledano)

“Remittance Rules and Tax Rates.” *Austaxpolicy*. 2021.

“The Effect of Regional Taxes on the Mobility of Top Income Taxpayers.” *Info IEB*. 2019. (with Dirk Foremny)

“India’s Commodity Tax System Leads to Low Compliance.” International Growth Center Blog. 2018. (with Laura Zimmermann)

“Local Sales Taxes Can Reduce the Differences Between Taxes at State Borders.” *LSE American Politics and Policy*. 2016.

“Kentucky State Narrative.” *Property Tax Digest by State*. Lincoln Institute of Land Policy. 2016.

Author of “Study Space” to accompany *Macroeconomics* by Charles I. Jones (editions 1 and 2 – 2008 and 2010)

“New England Migration Trends.” Federal Reserve Bank of Boston. Discussion Paper 06-1. Oct. 2006.

“Transportation and Freight Movement Policy Issues in New England.” Federal Reserve Bank of Boston. Preliminary Memo. October 2006. (with Antoniya Owens)

“New England Migration Patterns.” Federal Reserve Bank of Boston. Memorandum for Bank President Cathy E. Minehan. August 2006.

“If Open Source Code Is a Public Good, Why Does Private Provision Work (... Or Does It)?” *LBJ Journal of Public Affairs*. Spring 2006.

“Varying Levels of State Expenditures for AIDS Drug Assistance Programs: A Cross-sectional Analysis.” *Issues in Political Economy*, 14. August 2005.

GRANTS / FINANCIAL AWARDS

2020	Grant: “Tax Attitudes and Perceptions” from the Institute for Development Studies (~\$25,000)
2019	Grant: “Production Responses and Tax Evasion with Limited State Capacity - Evidence from Major Reform in India” (with Laura Zimmermann) from the Kalam Research Grant (~\$75,000)
2018	Grant (external expert): RTI2018-095983-B-I00 (Dirk Foremny, PI) from the Ministry of Science, Innovation, and Universities (~\$55,000)
2016	Grant: “Production Responses and Tax Evasion with Limited State Capacity - Evidence from Major Reform in India” (with Laura Zimmermann) from the International Growth Centre (~\$45,000)
2014	Provost International Travel Funds (\$2000)
2013	SEC Visiting Faculty Travel Grant (\$2500)
2011	Rackham Travel Grant (\$600)
2009	Summer Research Grant (\$2500)

HONORS, FELLOWSHIPS AND AWARDS

- 2012 The IIPF Young Economists Award for “Inter-federation Competition: Sales Taxation with Multiple Federations”
-For a paper of outstanding “scientific quality, creativity, and relevance” by an author under the age of forty at the 68th Congress of the International Institute of Public Finance
Lincoln Institute Junior Scholar
- 2011 The Peggy & Richard Musgrave Prize for “The Tax Gradient: Do Local Sales Taxes Reduce Tax Differentials at State Borders?”
-For the best paper by an author under the age of forty at the 67th Congress of the International Institute of Public Finance
Rackham One-Term Dissertation Fellowship
- 2009 Field examinations passed: Public Finance, Labor Economics, and Macroeconomics
- 2008,2009 Department of Economics Commendation for Teaching Excellence
- 2007-2008 Department of Economics Tuition Fellowship, Fall and Winter terms
- 2005 University Scholar Award, granted as the highest graduation honor to fifteen students
Audrey Beck Scholarship, granted to an outstanding student in Economics or Politics
- 2004 *Phi Beta Kappa*, University of Connecticut

KEYNOTE ADDRESSES

- 2021 NBER, “Interjurisdictional Tax Competition”
- 2019 ZEW, “Advances in Empirical Public Economics”

CONFERENCE AND SEMINAR PRESENTATIONS (INCLUDING SCHEDULED)

- 2022 Harvard University; University of Iceland; University of South Carolina; Urban Economics Association Conference; National Tax Association Conference on Taxation.
- 2021 NBER Summer Institute; University of Exeter, Tax Administration Research Centre; University of Michigan, M-TAXI; Johannes Kepler University Linz; Georgia State University; World Bank, University of Duisburg-Essen, Regional Disparities & Economic Policy; National Tax Association Conference on Taxation.
- 2020 University of California, Los Angeles, Colloquium on Tax Policy and Public Finance; National Tax Association Conference on Taxation; World Bank Tax Conference; Congress of the International Institute of Public Finance; International Online Public Finance Seminar.
- 2019 Norwegian School of Economics, Bergen, Business and Management Sciences; Clemson University; Ludwig Maximilian University of Munich; National Tax Association Conference on Taxation; Association for Budgeting and Financial Management; Venice Summer Institute, CESifo; International Symposium of Urban Economics and Public Economics, Osaka University.
- 2018 Michigan State University; Case Western Reserve University; University of Ottawa; Oberlin College; OTPR’s 30th Anniversary Celebration, University of Michigan; National Tax Association Conference on Taxation; Congress of the International Institute of Public Finance.

- 2017 University of Michigan; Purdue University; University of California, Irvine; Friedrich-Alexander Universität Erlangen Nürnberg; University of Louisville; University of Kentucky; Western Kentucky University; Martin School of Public Policy; National Tax Association Conference on Taxation; International Symposium of Urban Economics and Public Economics, Osaka University; Congress of the International Institute of Public Finance; Midwest Economic Association, Presidential Session.
- 2016 ETH Zurich; Universität Siegen; Centre for European Economic Research (ZEW); Federal Reserve Bank of Cleveland; University of Kentucky; National Tax Association Conference on Taxation; MaTax, Mannheim, Germany; Congress of the International Institute of Public Finance; NBER University Research Conference; Institute for Federalism and Intergovernmental Relations; Public, Urban and Regional Economics Conference, AEA/ASSA Annual Meetings.
- 2015 University of California, Davis; Indiana University, School of Public and Environmental Affairs; University of Kentucky; National Tax Association Conference on Taxation; North American Meetings of the Regional Science Association International, Urban Economics Association Sessions.
- 2014 University of British Columbia; Syracuse University; Clemson University; University of Victoria; Institut d'Economia de Barcelona; Federal Reserve Bank of Boston; Deutsches Institut für Wirtschaftsforschung Berlin; Max Planck Institute for Tax Law and Public Finance; Ludwig Maximilian University of Munich; Centre for European Economic Research (ZEW); National Tax Association Conference on Taxation; Canadian Public Economics Group; Congress of the International Institute of Public Finance; Oxford University Center for Business Taxation Academic Symposium; Lincoln Institute of Land Policy; OTPR, CEBR, and UGA Conference on Sub-national Competition; Workshop on Federalism and Regional Policy, Universität Siegen.
- 2013 University of Tennessee; Clemson University; University of Kentucky; University of Georgia; Lincoln Institute of Land Policy; Southern Economic Association; National Tax Association Conference on Taxation; North American Meetings of the Regional Science Association International, Urban Economics Association Sessions.
- 2012 University of Pennsylvania, The Wharton School of Business; Cornell University; University of Toronto; Georgia State University; University of South Carolina; Florida State University; University of Alberta; Mannheim University; Uppsala University; Copenhagen Business School; Ohio State University, The John Glenn School of Public Affairs; University of Georgia; Association of Public Policy and Management Research Conference; Workshop on Federalism and Regional Policy, Universität Siegen; Congress of the International Institute of Public Finance; Michigan Tax Invitational; Lincoln Institute Scholars Program.
- 2011 Oxford University Centre for Business Taxation; University of Kentucky; University of Michigan; National Tax Association Conference on Taxation; Congress of the International Institute of Public Finance; Association of Public Economic Theory Conference at University of Indiana.
- 2010 National Tax Association Conference on Taxation; Michigan Tax Invitational.

VISITING SCHOLAR

ETH Zurich, July 18-July 22, 2016; June 26-30, 2017.

Università della Svizzera Italiana (University of Lugano), July 19-July 27, 2014.

Center for Economic Studies (CES), May 11-July 19, 2014; June 4-9, 2019.

Centre for European Economic Research (ZEW), May 6-May 11, 2014; May 16-August 7, 2016.
Institut d'Economia de Barcelona (IEB), March 9-22, 2014.

University of Kentucky, May 12-June 7, 2013.

Federal Reserve Bank of Philadelphia, July 11-July 13, 2012; August 7-August 9, 2013; August 11 - August 13, 2014; December 9-December 11, 2015; November 2-4, 2016; October 11-13, 2017; October 17-19, 2018.

SERVICES

Referee:

American Economic Review, Journal of Political Economy, Quarterly Journal of Economics, Review of Economic Studies, American Economic Journal: Economic Policy, American Economic Journal: Macroeconomics, Review of Economics and Statistics, Journal of the European Economic Association, Journal of Public Economics, Journal of Urban Economics, National Science Foundation, Swiss National Science Foundation, International Tax and Public Finance, Regional Science and Urban Economics, National Tax Journal, Journal of Law and Economics, Annals of Regional Science, B.E. Journal of Economic Analysis and Policy, Canadian Journal of Economics, Economics Bulletin, Economic Inquiry, FinanzArchiv/Public Finance Analysis, Fiscal Studies, German-Israeli Foundation for Scientific Research, Hacienda Pública Española, Health Economics, International Economic Journal, International Review of Economics and Finance, Journal of Accounting and Taxation, Journal of Economic Dynamics and Control, Journal of Housing Economics, Journal of Macroeconomics, Journal of Public Economic Theory, Journal of Regional Science, Local Government Studies, Papers in Regional Science, Policy & Internet, Public Administration Review, Public Budgeting & Finance, Public Finance and Management, Public Finance Review, Public Performance & Management Review, Real Estate Economics, Scandinavian Journal of Economics, Smith Richardson Foundation, Southern Economic Journal, Urban Affairs Review, Worth Publishers, ZEW Mannheim SEEK Project Proposals

Conference and Seminar Organization:

Co-Organizer: NBER Policy Responses to Tax Competition with James Poterba and Owen Zidar (2022, NBER)

Co-Organizer: NBER Economic Impacts of Interjurisdictional Tax Competition with James Poterba and Owen Zidar (2021, NBER)

Co-Chair of the Scientific Committee: Congress of the International Institute of Public Finance with Aline Bütikofer (2021, IIPF)

Co-organizer: Taxation in the Digital Economy: Theory and Evidence with Marko Köthenbürger (2019, Venice Summer Institute, CESifo)

Co-organizer: Fiscal Competition and Mobility: Theory and Empirics with William Hoyt (2017, Venice Summer Institute, CESifo)

Co-organizer: Fiscal Competition and Fiscal Federalism with William Hoyt (2016)

Co-organizer: Sub-national Competition Conference at the University of Tennessee with William Fox and Joel Slemrod (2014)

Organizer for the Michigan Summer Tax Reading Seminar (2010, 2011)

Committee Service (Profession):

Scientific Committee Member for the 2020 International Institute of Public Finance Congress
Program Committee Member for the 2020 National Tax Association Conference on Taxation

Program Committee Member for the 2019 National Tax Association Conference on Taxation

Scientific Committee Member for the 2019 International Institute of Public Finance Congress

Program Committee Member for the 2018 National Tax Association Conference on Taxation
Scientific Committee Member for the 2018 International Institute of Public Finance Congress
Scientific Committee Member for the 2017 International Institute of Public Finance Congress
Program Committee Member for the 2015 National Tax Association Conference on Taxation
-Chair: Local Public Finance Organization Sub-Committee
Scientific Committee Member for the 2014 International Institute of Public Finance Congress
Program Committee Member for the 2013 National Tax Association Conference on Taxation
Program Committee Member for the 2012 National Tax Association Conference on Taxation

Administrative Positions:

Director of Graduate Studies, PhD (2022-)
Director of Graduate Studies, MPP (2020-201)

Select Committee Service (Department):

Director of Graduate Studies, MPP (2020-)
Chair, MPP Committee (2020-)
Chair, Martin School Workshop Committee (2016-2020)
Chair, Self Study Committee (2020-2021)
Member, Economics Workshop Committee (2015-2020)
Member, Martin School Workshop Committee (2015-2016)
Member, Martin School Ph.D. Committee (2018-2020)
Member, Martin School Master's Degree Committee (2016-2018)
Member, Endowed Chair Faculty Search Committee (2017-2018)
Member, Financial Management and Budgeting Faculty Search Committee (2016-2017)

Select Committee Service (University):

Member, Senate Institutional Finance and Resource Allocation Committee, SIFRAC (2018-2019)
Administrative Regulation 6:2 Hearing Board, (2020-)

TEACHING EXPERIENCE

University of Kentucky
-Economics for Policy Analysis, PhD
-Public Policy Economics
-Tax Policy
-Public Economics, PhD

University of Georgia
-Public Sector Economics
-Urban Economics
-Spatial Economics Tutorial

ADVISING

Undergraduate Thesis Supervision (24 students)
-Including Robert Jake McBride (Spring 2013), winner of the "Best Senior Paper Award."
Master Thesis Committees (18 students)

- Dissertation Committee Service (with first placement)
- Chair, Partom Juniult, Public Policy, 2023.
 - Member, Lucas Taulbee, Public Policy, 2023.
 - Member, Chase Coleman, Economics, 2023.
 - External member, Alex Mucci, Civil Engineering, 2023.
 - Chair, Kenneth Tester, Economics (University of Exeter), 2021.
 - Chair, Himawan Saputro, Public Policy (Directorate General of Taxes, Indonesia), 2021.
 - Co-chair, Jawad Shah, Public Policy (Oxford Centre for Business Taxation), 2021.
 - External member, Lingxiao Wang (University of Wisconsin, Madison), Agricultural Economics, 2021.
 - Member, Quinton White (Treasury), Economics, 2020.
 - Member, Edward Hearn (Education Analytics), Economics, May 2015.
 - External member, Jongmin Shon, Public Administration (Rutgers University School of Public Affairs and Administration), June 2013.

AFFILIATIONS

American Economic Association, International Institute of Public Finance, National Tax Association, Urban Economics Association

REFERENCES

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 University of Illinois
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