

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO

Civil Action No. 10-cv-01546-REB-CBS

The Direct Marketing Association,

Plaintiff,

v.

Roxy Huber, in her capacity as Executive Director, Colorado Department of Revenue,  
Defendant.

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**DECLARATION OF PROFESSOR WILLIAM FOX**

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I, William F. Fox, pursuant to 28 U.S.C. § 1746 do depose and state as follows:

1. I am a William B. Stokely Distinguished Professor of Business and Director in the Center for Business and Economic Research at the University of Tennessee. I have been retained by the Office of the Colorado Attorney General, counsel to the Defendant, Roxy Huber, Executive Director of the Colorado Department of Revenue, to present my opinions on the sales and use tax losses for Colorado from e-commerce sales.

2. My opinions and conclusions are set forth in my report, dated November 5, 2010 and attached as Exhibit A, which is expressly incorporated in this declaration.

3. In providing my opinion I have relied on my experience, education, and knowledge in the areas of economics, taxation, and state and local government taxation. I have also reviewed the following documents supplied to me by the Colorado Attorney General's Office:

The First Amended Complaint in *The Direct Marketing Association, Plaintiff v. Roxy Huber, Defendant*

House Bill 10-1193

Regulation 39-21-112.3.5

Additionally, I have relied on the academic articles and documents referenced and cited in my report.

4. My qualifications and the publications I have authored are contained in the curriculum vitae submitted with my report. My report also includes the matters in which I testified as an expert during the last four years and the compensation I am receiving for my services in this matter, \$350.00 per hour.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 12th day of November, 2010.



s/ William F. Fox

William F. Fox

## Electronic Commerce and Sales and Use Tax Revenues in Colorado

William F. Fox  
Director, Center for Business and Economic Research  
William B. Stokely Distinguished Professor of Business  
November 5, 2010

I am William F. Fox, William B. Stokely Distinguished Professor of Business and Director in the Center for Business and Economic Research at the University of Tennessee. I am offering this opinion in the matter of *The Direct Marketing Association v. Roxy Huber*. I am an expert in economics, taxation, and state and local government taxation. Much of my research and analysis over a career spanning more than 30 years has focused on sales and use taxes. In offering this opinion I am relying on my experience, education and knowledge in the areas of economics, taxation, and state and local government taxation. My vita is attached and a list of additional reports that I have authored or co-authored in recent years is also attached. I have not provided testimony in court cases during the past four years, but I gave a deposition and testified in 2007 in the Williamson Medical Center/ Spring Hill Hospital Certificate of Need Application: CN0604-028.

In forming my opinion I considered a number of papers and articles including the documents described below. The exhibits that may be used to summarize or support my opinion include the documents described below including:

- "State and Local Government Sales Tax Revenue Losses from Electronic Commerce," by Donald Bruce, William F. Fox, and LeAnn Luna, *State Tax Notes* 52(7):537-558, May 18, 2009.
- "State and Local Sales Tax Revenue Losses from E-Commerce: Estimates as of July 2004," by Donald Bruce and William F. Fox, *State Tax Notes* 33(7):511-518, August 16, 2004.
- "State and Local Sales Tax Revenue Losses from E-Commerce: Updated Estimates," by Donald Bruce and William F. Fox. *Prepared for the Institute for State Studies (ISS), Salt Lake City, Utah*, September 2001
- "E-Commerce in the Context of Declining State Sales Tax Bases," by Donald Bruce and William F. Fox, *National Tax Journal* 53(4), Part 3, 2000, pp. 1373-1388.
- Other articles, documents and websites footnoted and referenced in this document.

The estimates and methodology discussed below are drawn specifically from the 2009 report written by several colleagues and myself that was referenced above.

I have been retained by Melanie Snyder of the Colorado Office of the Attorney General to offer this opinion. I am receiving \$350 per hour plus expenses for work associated with this report and for any testimony. Stephanie Scoville from the Office of the Attorney General provided me with three documents including:

- The First Amended Complaint in *The Direct Marketing Association, Plaintiff v. Roxy Huber, Defendant*

- House Bill 10-1193
- Regulation 39-21-112.3.5

## **Statement of Opinions and Methodology Offered**

### **Introduction**

Electronic commerce has grown rapidly for more than a decade. E-commerce, which totaled approximately \$1.06 trillion in 2000, tripled to \$3.16 trillion in 2008, representing a 14.6 percent compound annual growth rate.<sup>1</sup> The advent of electronic commerce and other forms of remote commerce has several major effects on state and local governments and their economies. First, state and local governments fail to collect some sales and use taxes that are due based on existing statutes because of lesser required vendor compliance and weak use tax compliance. Second, the U.S. and state economies are hurt when firms alter their business practices to avoid establishing a compliance responsibility, since businesses will not provide goods and services using the least economic resources. Third, main street businesses lose sales as consumers and businesses are encouraged to purchase remotely so that they can evade sales and use taxes. State and local governments collect sales taxes very effectively from Main Street vendors because they are required to collect sales tax and their compliance is much more effectively audited. States collect taxes due on e-commerce much less effectively because vendors are often not required to remit the tax and buyer compliance with the use tax is frequently very weak.

This report focuses on the first of these three effects, the revenue losses for state and local governments and specifically for Colorado because of the inability to collect taxes on sales made via e-commerce. The estimates are for sales and use taxes, but are almost exclusively use taxes that are due but cannot be effectively administered. Every state that imposes a sales tax also levies a corresponding use tax. The use tax is generally “imposed upon the storage, use or consumption of tangible personal property within the state.”<sup>2</sup> The intent is primarily to collect use taxes from buyers in cases where the sales tax has not already been obtained, so credit is normally permitted for sales tax already paid. Most of the use tax that is due arises from sales by out-of-state firms that do not have nexus in Colorado or do not voluntarily collect for the state.

### **Estimated Sales and Use Tax Losses for Colorado**

We estimate that Colorado state and local governments will fail to collect \$130.7 million in 2010, \$153.7 million in 2011 and another \$172.7 million in 2012 in state and local sales or use taxes that are due on e-commerce sales. These annual losses are approximately 3 percent of actual 2007 state and local sales taxes. Losses arise both from business sales to final consumers (B2C sales) and from business sales to other businesses (B2B sales). B2B sales account for approximately 93 percent of e-commerce sales. The state also loses revenues that are uncollected

<sup>1</sup> E-commerce sales are the sum of manufacturing shipments, wholesale merchants less manufacturers’ sales branches and offices, retail trade sales and selected service revenues.

<sup>2</sup> John F. Due and John L. Mikesell, *Sales Taxation: State and Local Structure and Administration*, The Urban Institute Press: Washington, 1995, p. 47.

on other forms of remote sales, such as from mail order firms -- these effects are not included in our estimates.

The loss estimates are not to suggest that no tax revenues are collected on e-commerce sales to Colorado buyers. We estimate that in Colorado \$612.7 million will be due on e-commerce sales in 2011, of which the state and local governments can expect to collect approximately \$459.0 million. Thus, we estimate that approximately 75 percent of due revenue is collected, leaving 25 percent non-compliance on e-commerce transactions. Most of the non-compliance results because firms without taxable presence or bricks and mortar stores are not required to collect sales taxes or to report the sales into Colorado (although Colorado now has reporting requirements). The 25 percent non-compliance with e-commerce sales compares with approximately 1.7 percent non-compliance for the sales tax. Almost all of the sales tax is collected by firms operating in Colorado, thereby creating a wide discrepancy between the sales and use taxes collected by some Colorado firms and some e-commerce firms.<sup>3</sup>

We believe that our estimates are conservative and the actual loss to Colorado is likely larger. As described below, our forecasts of the extent of national e-commerce are low, and data reported since our results were prepared indicate that e-commerce sales were much higher than we forecast. Also, we expect that estimates we used of the taxability of various categories of e-commerce will understate the actual propensity of these sales to be taxable, as discussed below.

## Methodology

The report used six steps to estimate state and local sales tax revenue losses associated with e-commerce in Colorado (and other states). Estimating electronic commerce sales for the nation is the starting point for the analysis. We purposefully forecast e-commerce sales with the intent to be conservative so that our revenue loss estimates are on the low side of our actual expectations. Aggregate e-commerce sales were estimated by finding the relationship from 1998 through 2006 between e-commerce as measured by the U.S. Census Bureau<sup>4</sup> and economic activity (GDP) as measured by the U.S. Bureau of Economic Analysis.<sup>5</sup> Then, e-commerce was forecast from 2007 through 2012 using Global Insights' November 2008 baseline and optimistic forecasts.<sup>6</sup> The resulting forecast had e-commerce sales rising from the U.S. Census estimate of \$2.385 trillion in 2006<sup>7</sup> to \$3.92 trillion in 2012, an annual increase of just under 9 percent. The growth rate implicit in the forecast was much lower than the history of e-commerce sales, consistent with our aim to be conservative. Subsequent Census Bureau reports on e-commerce sales for 2007 and 2008 confirm our conservative approach. Our baseline estimates are 12.5

<sup>3</sup> See [http://dor.wa.gov/Docs/Reports/Compliance\\_Study/compliance\\_study\\_2008.pdf](http://dor.wa.gov/Docs/Reports/Compliance_Study/compliance_study_2008.pdf) The Washington study reports 1.7 percent non-compliance with the sales tax.

<sup>4</sup> <http://www.census.gov/econ/estats/2008/2008tables.html> We used the data from this website as it was available at the time the report was prepared. The data are regularly updated and may have subsequently changed.

<sup>5</sup> <http://bea.gov/national/nipaweb/TableView.asp?SelectedTable=5&ViewSeries=NO&Java=no&Request3Place=N&3Place=N&FromView=YES&Freq=Year&FirstYear=2009&LastYear=2010&3Place=N&Update=Update&JavaBox=no> We used the data from this website as it was available at the time the report was prepared. The data are regularly updated and may have subsequently changed.

<sup>6</sup> E-commerce activity was forecast for 2007 and 2008 even though these years had already taken place, because U.S. Census data on e-commerce activity for those years were not available when the report was written.

<sup>7</sup> The Census Bureau has since revised its 2006 e-commerce estimate to \$2.431 trillion.

percent and 15.9 percent lower than the current Census estimates of e-commerce for 2007 and 2008, respectively. Our e-commerce estimates were then allocated across 51 groupings of sales by industry based on the 2006 distribution of e-commerce reported by the Census Bureau.

States can fail to collect sales and use taxes that are due on both B2B and B2C e-commerce based sales, which together comprise the \$3.92 trillion e-commerce sales estimate for 2012. Therefore, it was imperative to build our analysis of sales and use tax losses on both types of sales. Four broad groups of sales, encompassing both B2B and B2C, are included in the Census data and in the information used in our analysis. These four include manufacturing shipments of e-commerce, merchant wholesale trade (we exclude manufacturers' sales branches and offices to avoid double counting), retail trade, and selected services revenues. Many B2B purchases, such as vehicles, office equipment and supplies, and furniture are frequently taxable.

Second, state-level e-commerce sales are not available so it was necessary to distribute the national estimates across states. E-commerce sales were allocated across sales taxing states based on their share of total adjusted state and local sales tax revenues, using adjustment factors developed by John Mikesell.<sup>8</sup> This allocated about 1.7 percent of national e-commerce sales in each category to Colorado, a percentage that is slightly under Colorado's share of total national personal income.

Third, we estimated taxability based on a survey of the research staffs of individual state Departments of Revenue. The expectation is that Departments of Revenue are in the best position to respond to the taxability of broad categories of transactions. The survey sought to determine the extent to which 51 categories of vendor sales are taxable under Colorado's (and other states') statutes. Colorado was one of 29 states that responded to the survey. The Colorado responses, weighted by the 2006 Census e-commerce sales by vendor, resulted in an estimate that 16.16 percent of Colorado e-commerce sales are taxable (though we actually apply the taxability by category of sales rather than using this average). We believe that the survey underestimates actual taxability for a series of reasons. First, buyers will tend to make relatively more taxable than nontaxable purchases over the Internet because they will be required to pay sales tax when they purchase taxable items in Colorado and may not be required to pay tax when purchased outside the state (because of noncompliance). Also, it is likely that the research staffs underestimated the taxability because they are generally reporting on the basis of actual tax collections, rather than on the basis of the actual tax due.

Fourth, we estimated taxes that are due in Colorado by multiplying the state's e-commerce sales times the percent that is taxable in the state times the average state and local sales tax rate. The state sales tax rate was taken from Sales Tax Clearinghouse, and was 2.9 percent for Colorado.<sup>9</sup> The average local tax rate was calculated by dividing local sales tax revenue as available from the U.S. Census Bureau by the estimated state sales tax base.<sup>10</sup> The estimated local average rate was 3.714 percent. The state sales tax base was measured as state sales tax revenues divided by the state sales tax rate.

<sup>8</sup> John L. Mikesell, "State Sales Taxes in Fiscal 2007," *State Tax Notes*, May 26, 2008, pp. 647-652.

<sup>9</sup> See <http://www.taxch.com/STRates.stm>. We used the data from this website as it was available at the time the report was prepared. The data are regularly updated.

<sup>10</sup> <http://www.census.gov/govs/estimate/index.html>

Fifth, we estimate sales tax compliance for B2B and B2C purchases. Both B2B and B2C compliance are estimated as functions of vendor compliance for the sales tax and use tax compliance by the buyer. Vendor compliance relies on a survey of large Internet vendors and the Maryland Long Tail Study.<sup>11</sup> Our survey found that large vendors will collect tax on 65.6 percent of sales to Colorado buyers. Vendor compliance by smaller Internet vendors is assumed to be very small. B2B use tax compliance relies on a study by the State of Washington Department of Revenue<sup>12</sup> and B2C relies on assumptions about consumer compliance with the use taxes. B2C compliance is widely believed to be very poor except in those cases where third party reporting is available, such as when an automobile must be registered in Colorado and much of the previously unpaid tax is collected.

Finally, tax losses are estimated as the difference between taxes due, as described in step 4, and taxes collected, as described in step 5.

Dated: November 5, 2010

A handwritten signature in black ink, appearing to read "Will J. ...". The signature is written in a cursive style with a horizontal line underneath.

<sup>11</sup> Joe Bailey, et al. "The Long Tail is Longer than you Think: The Surprisingly Large Extent of Online Sales by Small Volume Sellers," University of Maryland, May 12, 2008, draft.

<sup>12</sup> See [http://dor.wa.gov/Docs/Reports/Compliance\\_Study/compliance\\_study\\_2008.pdf](http://dor.wa.gov/Docs/Reports/Compliance_Study/compliance_study_2008.pdf)

## VITA

William F. Fox

### **CURRENT POSITION:**

William B. Stokely Distinguished Professor of Business  
Professor of Economics  
Director  
Center for Business and Economic Research  
College of Business Administration  
The University of Tennessee, Knoxville  
Knoxville, Tennessee 37996-4170  
865-974-6112  
Billfox@utk.edu

### **EDUCATION:**

B.A., Miami University, Oxford, Ohio  
M.A., The Ohio State University  
Ph.D., The Ohio State University

### **PREVIOUS EXPERIENCE:**

Head, Department of Economics, University of Tennessee, August 1992-July 1997.

Visiting Professor of Economics, University of Hawaii, Spring 1992.

Public Finance Tax Specialist, Near East Bureau, Agency for International Development,  
February 1982 to January 1983.

### **International Experience**

Sudan, January 2003, September 2006, March 2007, March 2010. National revenues and fiscal federalism.

Jordan, June 1994, March 2002, May 2003, November 2006, June, September 2009, Local government fiscal conditions and national tax policy.

Sierra Leone, February-March 2009, Fiscal Federalism.

Bangladesh, January 2008, Fiscal Federalism.

Lebanon, July 2007. National tax revenues.



Rwanda, 2005, Local Government

Sri Lanka, 2004-2005, Fiscal federalism.

Kyrgyzstan, 6 trips, 1998-2004, National taxation

Egypt, 20 trips, 1982-2005, National and local public finance.

Columbia, Municipal Finance for Bogota, 2001 and 2003.

Bosnia and Herzegovina, 20 trips 1995-2004, National taxation and fiscal federalism.

Slovakia, November 2000, Fiscal federalism.

Kosovo, October 2000, Fiscal federalism.

Philippines, 4 trips 1999, 1987 and 1986, National taxation and willingness to pay for water services.

Nepal, 1999, Fiscal federalism

Russia, 9 trips, 1994-1999, National and local government taxes.

Croatia, 1998, Fiscal federalism.

Hungary, 6 trips, 1987, 1995, and 1998, National and local taxation.

Yemen, May 1995, Local government finance

Palestine, 4 trips, 1994 and 1995, Municipal fiscal structure.

Romania, June 1994, Asset taxes.

Bulgaria, January, October 1994, Bank and insurance taxes.

South Africa, July 1992, Fiscal structure.

Kenya, September 1991, National tax structure.

Guatemala, July 1991, Property tax.

Tanzania, May 1990, National tax structure.

Brazil, 1987 and 1988, Development of a university research center.

Haiti, 1983, Evaluation of rural development bank programs.

## **Selected Other Experience**

The Apollo Group, 2010.

The World Bank, 1989-2009.

Forum of Federations, 2010.

Institute for Professionals in Taxation, 1990-2010.

National Tax Association, President 1997, Vice President 1995-96, Board of Directors, 1990-1993, Program Chairman 1993, Chairman Nominating Committee, 2000.

Editor, National Tax Journal Special Issue, 2010.

Louisiana State Tax Commission, 2009-10.

Ryan & Co. 2007-10.

Palmetto Institute, 2007-08. Palmetto Business Forum, 2010.

Institute for Emerging Issues, North Carolina State University, 2006-08.

Louisiana Department of Revenue, 2006-10.

Hawaii Tax Review Commission, 1989, 2002, 2006.

Hawaii State Auditor, 2005

Minnesota Department of Revenue, 1994-97, 2004-05.

New Jersey Association of Realtors, 2005-06.

National Association of Realtors, 2004-05.

Kentucky Governor's Office for Economic Analysis, 2003-2005.

State of South Carolina Senate Finance Committee, 2003.

Ernst & Young, 2002-2005.

Advisor, Kentucky Legislative Tax Committee, 2001-2002.

State of Virginia Tax Study Commission, 2000.

Harvard Institute for International Development, 1996-1999.

Asian Development Bank, 1998, 1999.

Nashville Davidson County Metropolitan Government, 1998, 1999.

Pennsylvania Department of Revenue, 1998.

Washington, D.C. Tax Revision Commission, 1997.

Missouri Department of Revenue, 1993-94.

Commission to Study the Ohio Economy and Tax Structure, 1994.

Organization for Economic Cooperation and Development, Paris 1993-94.

Massachusetts Special Commission on Business Tax Policy, 1993.

Ohio Department of Taxation, 1990.

Environmental Finance Advisory Board, U.S. Environmental Protection Agency, 1989-1993.

Visiting Scholar, Federal Reserve Bank of Kansas City, 1989, 1990.

Arizona Tax Study Commission, 1989.

National Council on Public Works Improvement, 1986.

Minnesota Tax Study Commission, 1984.

Tennessee Special Joint Legislative Task Force on State and Local Tax Structure, 1984.

Association of Tennessee Life Insurance Companies, 1983, 1991, 1995, 2000.

Tennessee Municipal League, 1981-1984.

U.S. Department of Agriculture, August 1979 to January 1981.

#### **AWARDS AND HONORS:**

Ray and Joan Myatt Outstanding Teaching, Research and Service Award, University of Tennessee College of Business, 2007.

Special Recognition Award, Institute for Professionals in Taxation, 2006.

Bank of America Leadership Award, University of Tennessee College of Business Administration, 2006.

German Distinguished Chair in American Studies, Fulbright Foundation, 2004-05

Steven D. Gold Award, Granted annually by the National Tax Association, American Association of Policy Analysis and Management and the National Conference of State Legislatures, 2003

Reilly Fellow, Louisiana State University, Baton Rouge, April 2003.

William B. Stokely Distinguished Professor of Business, 2001-current

Alma and Hal Reagan Scholar Award, University of Tennessee, 1999-2001

Tony Spiva Scholar, 1994-2001

Omicron Delta Kappa

Stokely Scholar, University of Tennessee, 1986-1988

Research Recognition Award, University of Tennessee, 1986

Phi Kappa Phi Honorary Fraternity

University Fellowship, The Ohio State University

Arthur and Anna Evans Memorial Scholarship, Miami University

**FUNDED PROJECTS** (1986-2010) Total: \$22,363,000)

## **PUBLICATIONS**

“Base Mobility and State Personal Income Taxes.” (with Donald Bruce and Zhou Yang), *National Tax Journal*, forthcoming.

“Can State and Local Governments Rely on Alternative Tax Sources?” *St. Louis Federal Reserve Regional Economic Development*, Vol. 6, No. 1, October 2010.

“Local Government Structures in North America,” (with Enid Slack) in “The State of Local Government Finance,” edited by Jorge Martinez-Vazquez and Paul Smoke, *United Cities and Local Governments*, forthcoming.

“State Budgets Remain Very Tight Even as the Recovery Begins,” *The Book of the States*, Council of State Governments, 2010.

“Commentary on “An Analysis of Alternative Revenue Sources for Local Governments,” in *Municipal Revenues and Land Policies*, edited by Gregory K. Ingram and Yu-Hong Hong, Lincoln Institute of Land Policies, 2010.

“Measuring Behavioral Effects of Property Taxes,” (with John Deskins) in *Challenging the Conventional Wisdom on the Property Tax*, edited by Jorge Martinez, Lincoln Institute of Land Policy, 2010.

“An Evaluation of Combined Reporting in the Tennessee Corporate Excise and Franchise Taxes,” (with others), *State Tax Notes*, 2009.

“State and Local Sales Tax Revenue Losses from E-commerce,” (with Donald Bruce and LeAnn Luna), *State Tax Notes*, May 18, 2009.

“Walter Hellerstein: Innovative Perspectives on the Sales Tax,” *State Tax Notes*, January 12, 2009 and *Proceedings of the Annual Conference of the National Tax Association*.

“The SSTP and Technology: Implications for the Future of the Sales Tax,” (with LeAnn Luna and Matthew Murray), *National Tax Journal*, December 2008.

“Tax Policy Changes Continued Even as the Economy Grew,” *The Book of the States*, Council of State Governments, 2008.

“The Federal Role in State Taxation: A Normative Approach,” (with John Swain), *National Tax Journal*, September 2007.

“On The Extent, Growth, and Consequences of State Business Tax Planning,” (with Donald Bruce and John Deskins) in *Corporate Income Taxation in the 21<sup>st</sup> Century*, edited by Alan Auerbach, James Hines and Joel Slemrod, Cambridge University Press, 2007.

“The United States of America,” in *The Practice of Fiscal Federalism, Comparative Perspectives* edited by Anwar Shah, Montreal & Kingston: McGill-Queen's University Press, 2007, pp 344-369.

“Fiscal Federalism in Bosnia-Herzegovina: Subsidiarity and Solidarity in a Three-Nation State” (with Christine Wallich) in Richard Bird and Robert Ebel, eds. *Fiscal Fragmentation in Decentralized Countries*, Edward Elgar, 2007. Also published in *Public Budgeting and Management* Fall 2003.

“State Business Tax Policy: More of the Same or Fundamental Reform?” (with LeAnn Luna and Matthew Murray), *State Tax Notes*, May 7, 2007

“State Strategies for Dealing with Tax Sheltering and Planning,” (with Harley Duncan), *State and Local Tax Lawyer*, 2006.

“Tax Base Elasticities: A Multistate Analysis of Long Run and Short Run Dynamics,” (with Don Bruce and Markland Tuttle), *Southern Economic Journal*, October 2006.

“How Broad Should State Sales Tax Bases Be? A Review of the Literature.” (with LeAnn Luna), *State Tax Notes 15<sup>th</sup> Anniversary Issue*, September 2006.

“A Fresh Look at the Value Added Tax” (with Kelly Edmiston) in Roy Bahl, Jorge Martinez, and Mark Rider eds., *The Challenges of Tax Reform in a Global Economy*, 2006.

“Will Consolidation Improve Sub-National Governments,” (with Tami Gurley), World Bank Policy Report, No. 3913, May 1, 2006.

“Do LLCs Explain Declining State Corporate Tax Revenues,” (with LeAnn Luna) *Public Finance Review*, November 2005.

“A National Retail Sales Tax: Consequences for the States,” *State Tax Notes*, July 25, 2005. Also in *Federal Tax Reform and the States*, Tax Notes Special Supplement, October 3, 2005.

“How Should A Subnational Corporate Income Tax On Multistate Businesses Be Structured?” (with LeAnn Luna and Matthew Murray) *National Tax Journal*, March 2005.

“State Tax Collections: Eroding Tax Bases” (with LeAnn Luna) in *The Book of the States*, The Council of State Governments, 2005.

“Revenue Implications of the Streamlined Sales Tax Project in Tennessee,” (with Ransom Gustafson and Julie Marshall), *State Tax Notes*, March 28, 2005.

“An Exploration of Tax Patterns Around the World,” (with Tami Gurley), *Tax Notes International*, February 28, 2005.

“The Ongoing Evolution of State Revenue Systems,” *Marquette Law Review*, October 2004.

“State Bank Taxation.” in *Encyclopedia of Taxation and Tax Policy*, edited by Joseph Cordes, Robert Ebel and Jane Gravelle, Urban Institute Press, 2005.

“Cross Border Shopping,” (with Donald Bruce) in *Encyclopedia of Taxation and Tax Policy*, edited by Joseph Cordes, Robert Ebel and Jane Gravelle, Urban Institute Press, 2005.

“Sales Taxation in a Global Economy,” (with Matthew Murray) in *Taxing the Hard-to-Tax*, edited by James Alm, Jorge Martinez-Vazquez, and Sally Wallace, Elsevier, 2004.

“State and Local Tax Revenue Losses from E-Commerce: Estimates as of July 2004,” (with Don Bruce) *State Tax Notes*, August 2004.

“Do Economic Effects Justify the Use of Tax Incentives?” (with Matthew Murray) *Southern Economic Journal*, July 2004.

“Total State and Local Business Taxes: AAA 50 State Study of the Taxes Paid by Business,” (with Robert Cline, Tom Neubig, and Andrew Phillips) *State Tax Notes*, March 1, 2004.

“Has Internet Access Taxation Affected Internet Use? A Panel Data Analysis” (with Donald Bruce and John Deskins) *Public Finance Review* March 2004. Reprinted in *State Tax Notes*, May 17, 2004.

“Prospects and Challenges for State and Local Governments in a Digital World,” (with Kelly Edmiston) in *State and Local Finances Under Pressure*, Edited by David L. Sjoquist, Edward Elgar, 2003.

“Total State and Local Business Taxes: Fiscal 2003 Update,” (with Robert Cline, Tom Neubig, and Andrew Phillips) *State Tax Notes*, October 20, 2003.

“Three Characteristics of Tax Structures have Contributed to the Current State Fiscal Crises,” *State Tax Notes*, August 6, 2003.

“U.S. States: Corporate Taxes Wane,” *Federations*, February-March, 2003.

“A Closer Look at the Total State and Local Business Tax Burden” (with Robert Cline, Thomas Neubig, and Andrew Phillips), *State Tax Notes*, January 27, 2003. Also in *Tax Notes*, February 10, 2003.

“Destination Based Indirect Taxation: The Case of Bosnia and Herzegovina,” *European Journal of Law and Economics*, vol. 16, 2003.

“History and Economic Impact of the Sales Tax,” in *Sales Taxation*, Edited by Jerry Janata, Institute for Professionals in Taxation, 2004.

“To Tax or Not to Tax: The Case of Electronic Commerce,” (with Donald Bruce and Matthew Murray), *Contemporary Economic Policy*, October 2002.

“State Corporate Tax Revenue Trends: Causes and Possible Solutions” (with LeAnn Luna), *National Tax Journal*, September 2002.

“Subnational Taxing Options: Which is Preferred, A Retail Sales Tax or a VAT?” (with LeAnn Luna), *Journal of State Taxation*, Winter 2003. Also published in *State Tax Notes*, March 10, 2003

“Stability and Equity in Education Finance Formulas” (with Matthew Murray and Patricia Price), *Journal of Education Finance*, Spring 2002.

“Issues in the Design and Implementation of Production and Consumption VATs for the American States,” (with LeAnn Luna and Matt Murray) *State Tax Notes*, January 21, 2002. Also, *Proceedings of the 93<sup>rd</sup> Annual Conference of the National Tax Association*, 2002.

“Eroding Sales Tax Revenues and the Impact of e-Commerce,” (with Donald Bruce) *Government Finance Review*, February 2002.

“Fiscal Federalism in Bosnia/Herzegovina: The Dayton Challenge,” (with Christine Wallich), in *Intergovernmental Fiscal Relations in Fragmented Societies*, edited by Richard Bird and Thomas Stauffer, Helbing & Lichtenhahn, Bale, 2001.

“E-Commerce and Local Sales Taxes: Estimates of Direct and Indirect Revenue Losses,” (with Don Bruce), *Municipal Finance Journal*, Fall 2001.

“State and Local Tax Revenue Losses from E-Commerce: Updated Estimates,” (With Don Bruce), *State Tax Notes*, October 15, 2001.

“Taxing E-Commerce: Neutral Taxation is Best for Industry and the Economy?” (With LeAnn Luna) *Quarterly Journal of Electronic Commerce*, Vol. 1, Number 2, 2000.

“E-Commerce in the Context of Declining State Sales Tax Bases,” (with Don Bruce), *National Tax Journal*, December 2000.

“Investing in Rural Infrastructure” (with Sanela Porca), in *Beyond Agriculture: New Policies for Rural America*, edited by Mark Drabentstott, Federal Reserve Bank of Kansas City, 2000. Also, published in *International Regional Science Review*, January 2001.

“Sub-National VAT or Retail Sales Tax: What is Tax Policy’s Panacea?” (With LeAnn Luna), *Proceedings of the Ninety-First Annual Conference of the National Tax Association*, 2000.

“Sales Taxes in the District of Columbia: Current Conditions and Policy Options” in *Taxing Simply, Taxing Fairly*, edited by Philip Dearborn, Greater Washington Research Center, September 1998.

“Can the Sales Tax Survive a Future Like its Past?” in *The Future of State Tax Policy*, edited by David Brunori, Urban Institute Press, 1998.

“Fiscal Federalism in Bosnia and Herzegovina: The Dayton Challenge” (with Christine Wallich), in *Fiscal Federalism in Developing Countries*, edited by Richard Bird and Francois Vaillencourt, Cambridge University Press, 1998.

"Fiscal Incentives and Local Economic and Fiscal Performance" (with Matthew Murray), in *Local Government Tax and Land Use Policy in the United States*, edited by Helen Ladd, Edward Elgar Press, Northampton, MA, 1998.

“The Normative Political and Economic Underpinnings of the Current Devolution Movement: Discussion,” *New England Economic Review*: Federal Reserve Bank of Boston, May/June 1998.

"Intergovernmental Aspects of Growth and Stabilization Policy" (with Matthew Murray), in *Intergovernmental Fiscal Relations: Perspectives and Prospects*, edited by Ron Fisher, Kluwer Press, 1997.

“The Sales Tax and Electronic Commerce: So What’s New?” (with Matthew Murray), *National Tax Journal*, September 1997.



“Policy Implications,” *New England Economic Review*, March/April 1997.

“User Charge Financing of Urban Public Services in Africa,” (with Kelly Edmiston), *African Urban Quarterly*, 1997.

“Importance of the Sales tax in the 21<sup>st</sup> Century,” in *The Sales tax in the 21<sup>st</sup> Century*, edited by William Fox and Matthew Murray, Praeger Press, 1997.

*The Sales Tax in the Twenty-First Century*, Editor (with Matthew Murray), Praeger Press, 1997.

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AT PROFESSIONAL MEETINGS:**

"Vertical Competition, Horizontal Competition and Mobile Capital: An Empirical Investigation," West Virginia University, October, 2010.

"Subnational Taxation," World Bank, Vienna Austria, July 2010.

"Institutional Coordination between the States and the Federal Government," American Tax Policy Institute, April 2010, Washington DC.

"State Tax Reforms," Louisiana State Legislature, April 2010.

"Can State and Local Governments Rely on Alternative Tax Sources?" St. Louis Federal Reserve and Murray Weidenbaum Center Washington University, April 2010.

"Kentucky Taxes: Is there Need for Reform," Martin School, University of Kentucky, January 2010.

"State Government Finances After the Stimulus," Council of State Governments Annual Conference, Indian Wells California, November 2009.

"U.S. States and the Sales Tax," Joint Senate and House Finance Committee, North Carolina Legislature, November 2009.

"Consolidated Reporting in US State Corporate Tax Returns, Paul Hartman Conference, Vanderbilt University, Nashville TN, Sept. 2009.

"State Business Taxation," Multistate Tax Commission, January 2009, San Diego.

"How Can North Carolina Respond to the Fiscal Crisis," Institute for Emerging Issues, North Carolina State, Dec, 2008.

"Issues in State Business Taxation," Federation of Tax Administrator's, Portland ME, September 2008.

"Decentralization in Bangladesh: Change has Been Illusive," Georgia State U, Sept 2008.

"Issues in State Corporate Taxation," Midwestern Association of Tax Administrators, Madison WI, August 2008.



“Corporate Taxation in a Global Economy: Can the States Do Better?” National Conference of State Legislatures, New Orleans July 2008.

“Local Government Taxation in Developing Countries,” Duke University July 2008.

“Subprime Crisis, Economic Slowdown, and Challenges of US Subnational Fiscal Adjustment: Lessons for Developing Countries,” The World Bank, May 2008.

“Measuring Behavioral Responses to the Property Tax,” Presented to Georgia State University Conference on Property Taxation, April 2008.

“Policy Issues and State Business Taxation,” Commissioner’s Conference, Federation of Tax Administrators, Phoenix AZ, February 2008.

“Research using State/Local Panel Data,” American Taxation Association, Memphis TN Feb 2008.

“External Factors Affecting State Tax Revenues,” Advanced Income Tax Symposium, Institute for Professionals in Taxation, Irvine CA, January 2008.

“Sound Tax Policy for a Competitive South Carolina,” Keynote Address, Moore School of Business, University of South Carolina, Columbia, December 2007.

“The SSTP and Technology: Implications for the Future of the Sales Tax,” Conference on Technology, Privacy and the Future of Taxation Washington DC October 2007.

“Leading in a Changing Economic Environment,” Southern Legislative Conference, Little Rock AR, October 2007.

“Issues with State Corporate Income Taxes,” Federal Reserve Bank of Chicago, September 2007.

“Effects of Demographic Change on State Fiscal Conditions,” Council of State Governments, San Juan Puerto Rico, June 2007.

“State Fiscal Conditions,” National Association of State Budget Officers, Nashville, May 2007.

“Fiscal Management in Post Conflict Countries” Fiscal Policy Management Program, Georgia State University, April 2007

“What Can Other Countries Learn from US Subnational Business Taxes?” World Bank Research Series, Washington DC March 2007

“Emerging State Business Tax Policy: More of the Same or Fundamental Reform?” *State and Local Taxes After the Storm: Is Smooth Sailing Ahead?*, Urban Institute, Washington DC March 2007

“Alternative State Business Tax Structures” American Bar Association/ Institute for Professionals in Taxation, New Orleans March 2007

“Five Keys Economists Offer other Professions,” National Tax Association/University of Michigan, Washington DC September 2006.

“Vulnerability of State Tax Systems,” National Conference of State Legislatures, Nashville TN, August 2006.

“Tax Policy in the Western States,” Council of State Governments – West, Breckenridge CO, August 2006.

“Getting Down to Specifics: Inherent Problems in North Carolina’s Tax System,” Leadership Discussion on North Carolina Tax Modernization, Asheville NC, June 2006.

“Comments on China Property Taxation and Rate Determination,” China Property Tax: International Experience and China’s Reform, Beijing, May 2006.

“State Strategies for Dealing with Tax Sheltering and Planning,” (with Harley Duncan) Georgetown University Law School State and Local Tax Conference, Washington, DC, May 2006.

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“A National Retail Sales Tax: Consequences for the States,” National Governors Association Conference on Federal Tax Reform and the States, National Press Club, Washington DC May 2005.

“Education Reform in Bosnia,” Sarajevo, Bosnia, May 2005.

“On the Extent, Growth and Efficiency Consequences of State Business Tax Planning,” University of Michigan, Ann Arbor, MI, May 2005.

“Principles of Property Taxation and Local Government Finance,” International Property Tax Forum, Beijing China March 2005.

“Do Economic Effects Justify the Use of Tax Incentives?” University of Heidelberg, Germany, January 2005.

“A New Role for the United States in a Globalizing World,” University of Potsdam, Germany, December 2004.

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“How Should a Tax on MultiState Businesses be Structured” National Tax Association Symposium on State Corporate Taxation, Washington DC May 2004.

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Keynote Address, Tax Reform in Tennessee, Revenue Estimating Conference, Federation of Tax Administrators, Nashville, TN, September 1999.

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State Bank Tax Structures in an Era of Change, Federation of Tax Administrators, Charleston SC, June 1990; Federation of Tax Administrators, San Francisco, CA, October 1990; National Tax Association, November 1990.

Estimating Tax Revenues, Cincinnati, OH, April 1990.

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Financial Feasibility versus Willingness to Pay for Water in Rural Areas, American Economics Association Meetings, New York, December 1988.

Tax Reform and Economic Development, Vanderbilt Institute for Public Policy Studies, March 1988.

Infrastructure and Economic Development, Aspen Institute, Wye Plantation, Maryland, November 1987.

Invited Presentation, Hungarian Ministry of Industry, May 1987, The Effect of Tax Structures on the Ability to Import and Export, Budapest.

Governor's Conference on Economic and Community Development, Nashville, Tennessee, December 1986, December 1987.

Invited Presentation, The World Bank, March 1986.

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American Journal of Agriculture Economics  
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European Journal of Law and Economics  
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*A Forecast of Tennessee Education Lottery Scholarship Expenditures.* A joint publication of CBER-UT, the TN Higher Education Commission, and the TN Student Assistance Corporation. August 2010.

*The Impact of TennCare: A Survey of Recipients, 2010.* August 2010

*Supply and Demand for Teachers in Tennessee,* by Donald J. Bruce, William F. Fox, Brian M. Douglas, Melissa O. Reynolds, and Zhou Yang. A joint publication of CBER-UT, the Tennessee Department of Education, and the Tennessee Higher Education Commission. December 2009

*An Evaluation of Combined Reporting in the Tennessee Corporate Franchise and Excise Taxes: Revised October 30, 2009,* by William F. Fox, LeAnn Luna, Rebekah McCarty, Ann Boyd Davis, and Zhou Yang. This report was prepared by CBER-UT for the Tennessee Comptroller of the Treasury. October 2009

*The Impact of TennCare: A Survey of Recipients, 2009.* August 2009

*The Economic Impact of The University of Tennessee, Knoxville, on the State of Tennessee: Academic Year 2006-2007.* June 2009

**School-to-Work: Do Tennessee's Higher Education Graduates Work in Tennessee?**

*Part 2. Employment and Earnings Trends by Institution.* Prepared under an agreement with the Tennessee Higher Education Commission (THEC) and with the cooperation of the Tennessee Department of Labor and Workforce Development. October 2007.

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