

Donald J. Bruce

Center for Business and Economic Research
and Department of Economics
University of Tennessee
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EDUCATION

Ph.D., Economics, with Certificate in University Teaching, Syracuse University, 1999.

Dissertation: *Essays on Taxation, Self-Employment, and Housing*

Advisor: Douglas Holtz-Eakin

Fields: Public Economics, Labor Economics

M.A., Economics, Syracuse University, 1996.

B.A., *summa cum laude* with Honors in Economics, Drew University, 1994.

EMPLOYMENT

University of Tennessee, Knoxville: Associate Professor, Center for Business and Economic Research (CBER) and Department of Economics, 2005-present.

Douglas and Brenda Horne Professor of Business, 2009-present.

Graduate Director, 2007-present.

Stokely Faculty Scholar, 2006-2008.

Director, Undergraduate Major in Public Administration, 2005-2007.

Assistant Professor, CBER and Department of Economics, 1999-2005.

Syracuse University: Graduate Research Associate, Center for Policy Research, 1994-1999;

Instructor, 1996-1999; Teaching Assistant, 1995.

Colgate University: Visiting Instructor, 1998.

RESEARCH INTERESTS: Public Economics (Federal, State, and Local Tax Policy, Behavioral Responses to Taxation, Taxation of Electronic Commerce), Labor Economics (Economics of Entrepreneurship, Welfare Policy), Economics of Housing

TEACHING INTERESTS: Public Economics, Applied Econometrics, Labor Economics

PUBLICATIONS IN REFEREED JOURNALS

“(Small) Business Activity and State Economic Growth: Does Size Matter?” with John A. Deskins, Brian C. Hill, and Jonathan C. Rork, *Regional Studies* 43(2): 229-245, 2009.

“Do Tax Cuts Promote Entrepreneurial Longevity?” with Tami Gurley-Calvez, *National Tax Journal* 61(2): 225-250, 2008.

“Road to Ruin? A Spatial Analysis of State Infrastructure Spending,” with Deborah A. Carroll, John A. Deskins, and Jonathan C. Rork, *Public Budgeting and Finance* 27(4): 66-85, 2007.

PUBLICATIONS IN REFEREED JOURNALS (Cont.)

- “Maxing Out: An Analysis of Local Option Sales Tax Rate Increases,” with LeAnn Luna and Richard Hawkins, *National Tax Journal* 60(1): 45-63, 2007.
- “Tax Base Elasticities: A Multi-State Analysis of Long-Run and Short-Run Dynamics,” with William F. Fox and M.H. Tuttle, *Southern Economic Journal* 73(2): 315-341, 2006.
- “On the Incidence of U.S. Tariffs” with Don P. Clark, *The World Economy* 29(2): 123-135, 2006.
- “Tax Policy and Entrepreneurship: New Time Series Evidence,” with Mohammed Mohsin, *Small Business Economics* 26(5): 409-425, 2006.
(Reprinted in *The Political Economy of Entrepreneurship*, edited by M. Henrekson and R. Douhan as part of *The International Library of Entrepreneurship*, Edward Elgar Publishing, Ltd., 2008.)
- “On Optimal Real Estate Commissions,” with Rudy Santore, *Journal of Housing Economics* 15(2): 156-166, 2006.
- “Who Bears the Burden of U.S. Nontariff Measures?” with Don P. Clark, *Contemporary Economic Policy* 24(2): 274-286, 2006.
- “The Effects of Car Access on Employment Outcomes for Welfare Recipients,” with Tami Gurley, *Journal of Urban Economics* 58(2): 250-272, 2005.
- “The Labor Market Consequences of Experience in Self-Employment,” with Herbert Schuetze, *Labour Economics* 11(5): 575-598, 2004.
- “Welfare Program Reentry among Post-Reform Leavers,” with Karie Barbour and Angela Thacker, *Southern Economic Journal* 70(4): 816-836, 2004.
- “Has Internet Access Taxation Affected Internet Use? A Panel Data Analysis,” with John Deskins and William F. Fox, *Public Finance Review* 32(2): 131-147, 2004.
- “Tax Policy and Entrepreneurship,” with Herbert Schuetze, *Swedish Economic Policy Review*, 11(2): 235-265, 2004.
- “Tax Cuts and Interest Rate Cuts: An Empirical Comparison of the Effectiveness of Fiscal and Monetary Policy,” with Tricia Snyder, *Journal of Business and Economics Research* 2(8): 1-11, 2004. (Recipient of the Best Paper Award at the 2004 IABR Conference.)
- “To Tax or Not To Tax? The Case of Electronic Commerce” with William F. Fox and Matthew N. Murray, *Contemporary Economic Policy* 21(1): 25-40, 2003.
- “Changes in Income Concentration: Taxes or Macroeconomic Conditions?” with M. H. Tuttle and Charles B. Garrison, *Economic Inquiry* 41(1): 147-162, 2003.

PUBLICATIONS IN REFEREED JOURNALS (Cont.)

“Taxes and Entrepreneurial Endurance: Evidence from the Self-Employed,” *National Tax Journal* 55(1): 5-24, 2002. (Awarded the 2002 Richard Musgrave Prize for the most outstanding article published in the National Tax Journal.)

“Who are the Entrepreneurs? Evidence from Taxpayer Data” with Douglas Holtz-Eakin, *Journal of Entrepreneurial Finance and Business Ventures* 1(1): 1-10, 2001.

“E-Commerce and Local Finance: Estimates of Direct and Indirect Sales Tax Losses,” with William F. Fox, *Municipal Finance Journal* 22(3): 24-47, 2001.

“E-Commerce in the Context of Declining State Sales Tax Bases,” with William F. Fox, *National Tax Journal* 53(4), Part 3, 1373-1388, 2000.

“Effects of the United States Tax System on Transitions Into Self-Employment,” *Labour Economics* 7(5): 547-575, 2000.
(Reprinted in *The Political Economy of Entrepreneurship*, edited by M. Henrekson and R. Douhan as part of *The International Library of Entrepreneurship*, Edward Elgar Publishing, Ltd., 2008.)

“Fundamental Tax Reform and Residential Housing,” with Douglas Holtz-Eakin, *Journal of Housing Economics* 8(4): 249-271, 1999.

“Do Husbands Matter? Married Women Entering Self-Employment,” *Small Business Economics* 13(4): 317-329, 1999.

BOOK CHAPTERS

“A Tax Policy Update for America’s Small Businesses,” in *The Small Business Economy*. U.S. Small Business Administration, 2008.

“Federal Tax Policy and Small Business,” with Tami Gurley-Calvez, in *Overcoming Barriers to Entrepreneurship*. Edited by Diana Furchtgott-Roth, Rowman and Littlefield Publishers, 2008.

“On the Extent, Growth, and Efficiency Consequences of State Business Tax Planning,” with John Deskins and William F. Fox, in *Taxing Corporate Income in the 21st Century*, edited by A. Auerbach, J. Hines, and J. Slemrod, Cambridge University Press, 2007.

“Cross-Border Shopping,” with William F. Fox, in *The Encyclopedia of Taxation and Tax Policy 2nd edition*, edited by Joseph J. Cordes, Robert D. Ebel, and Jane G. Gravelle, The Urban Institute Press, 2005.

“Will a Consumption Tax Kill the Housing Market?” with Douglas Holtz-Eakin, in *Transition Costs of Fundamental Tax Reform*, edited by K. A. Hassett and R. G. Hubbard, American Enterprise Institute, 96-114, 2001.

OTHER PUBLICATIONS

- Comments on “Going without an Income Tax: How Do States Do It?” (by D. Sjoquist) and “California’s State and Local Revenue Structure after Proposition 13: Is Denial an Appropriate Way to Cope?” (by R. Wassmer), in *State and Local Fiscal Policy: Thinking Outside the Box?*, edited by Sally Wallace. Edward Elgar Publishing, Ltd. Forthcoming.
- “The Hand That Rocks The Cradle: How State Economic Development Incentives Affect Local Infrastructure Provision,” with Deborah Carroll and John Deskins, *Proceedings of the 98th Annual Conference on Taxation*, National Tax Association, 319-326, 2005.
- “Taxes and Entrepreneurial Entry: An Empirical Investigation Using Longitudinal Tax Return Data,” with Tami Gurley, *Proceedings of the 97th Annual Conference on Taxation*, National Tax Association, 336-343, 2004.
- “State and Local Sales Tax Revenue Losses from E-Commerce: Estimates as of July 2004,” with William F. Fox, *State Tax Notes* 33(7): 511-518, August 16, 2004.
- “State Tax Policies and Entrepreneurial Activity: A Panel Data Analysis,” with John Deskins and Mohammed Mohsin, *Proceedings of the 96th Annual Conference on Taxation*, National Tax Association, 325-333, 2003.
- “Has Internet Access Taxation Affected Internet Use? A Panel Data Analysis,” with John Deskins and William F. Fox, *State Tax Notes* 32(7): 519-526, May 17, 2004.
- “Income Taxes and the Philanthropy of Entrepreneurs,” with Karie Barbour and Douglas Holtz-Eakin, *Proceedings of the 94th Annual Conference on Taxation*, National Tax Association, 320-330, 2001.
- “State and Local Sales Tax Revenue Losses from E-Commerce: Updated Estimates,” with William F. Fox, *State Tax Notes* 22(3): 203-214, October 15, 2001.
(Abridged version also published in *State Policy Reports* 19(20): 15-21, October 2001, and *Government Finance Review* 18(1): 44-47, February 2002).
- “Self-Employment and Labor Market Transitions at Older Ages,” with Douglas Holtz-Eakin and Joseph Quinn, Boston College Ctr. for Retirement Research Working Paper No. 2000-13.
- “Apocalypse Now? Fundamental Tax Reform and Residential Housing Values,” with Douglas Holtz-Eakin, National Bureau of Economic Research Working Paper No. 6282, 1997.

SUBMITTED PAPERS

- “Socio-demographic Factors, Supplemental Nutrition Assistance Program Participation and Health: The Case of Low-Income Individuals in Tennessee,” with L. Jahns and S. Yen, 2009.
- “Base Mobility and State Personal Income Taxes,” with W. F. Fox and Z. Yang, 2009.
- “Do Tax Rate Cuts Encourage Entrepreneurial Entry?” with T. Gurley-Calvez, 2007.
- “Can State Tax Policies Be Used to Promote Entrepreneurial Activity?” with J. Deskins, 2007.

WORKING PAPERS AND WORKS IN PROGRESS

- “On The Relative Distortions of State Sales and Corporate Income Taxes,” with J. Deskins and W.F. Fox, 2009.
- “State Income Tax Reciprocity Agreements and Small Businesses,” with J. Rork and G. Wagner, 2008.
- “An Analysis of Internet Access Choices Using Consumer Data,” with J. Emerson.
- “Do Depreciation Rules Influence Small Business Activity?” with J. Deskins and T. Gurley-Calvez.

UNPUBLISHED MANUSCRIPTS

- “The Geographic Extent of Gasoline Price Markets,” with H. Neilson.
- “Taxes and the Allocation of Entrepreneurial Effort,” with D. Holtz-Eakin.
- “Entrepreneurs, Financing Constraints, and Growth Effects of Tax Policy,” with D. Holtz-Eakin.

CBER RESEARCH PROJECTS AND REPORTS**An Evaluation of the Tennessee *Families First* Program**

- Tennessee Department of Human Services, 1999-present.
To examine welfare policies and programs and their effects on participants.
- 2009: *The Economics of the Earned Income Disregard for TANF Families in Tennessee.*
- 2008: *Performance-Based Contracting in Tennessee: An Examination of Outcomes by Contractor Zone*, with K. Harper.
- 2007: *Child Care in Tennessee*, with W. Fox, L. Luna, J. Marshall, and J. Snoderly.
The Costs of Removing the Families First Deprivation Requirement.
Child Care Usage and Needs among Current and Recent Families First Participants, with V. Cunningham, B. Kiser, J. Marshall, Z. Richards, B. Shone, and A. Thacker.
Strategies for Wage Advancement among Families First Participants, with B. Kiser.
- 2006: *Families Next: An Evaluation of Policy Recommendations from the Governor’s Task Force on Families First.*
Effects of Work, Education, and Training Activities on Program Participation and Post-Program Employment, Hours, and Wages, with B. Hill.
- 2005: *Post-Reform Welfare Reentry in Tennessee: An Update*, with L. Ullrich and A. Thacker.
Post-Program Experiences of Families First Participants, with B. Kiser.
Welfare Time Limits in Tennessee: An Update, with L. Ullrich and A. Thacker.
Assessment of Tennessee’s Families First Caseload Trends: An Update, with J. Marshall.
- 2004: *Removing Barriers to Work: An Analysis of Support Services for Welfare Participants in Tennessee*, with T. Richards and A. Thacker.
Car Access and Employment Outcomes for Tennessee Welfare Recipients, with T. Richards.
The Well Being of Families First Children: Evidence from FALS Wave 3, with M. Watson.
Poverty Rates among Families First Participants, with B. Hill.
Evaluating the Role of Marriage for Tennessee Welfare Recipients, with T. Richards.

CBER RESEARCH PROJECTS AND REPORTS (Cont.)

- 2004: *Work Requirements and Welfare: Work or Education First?* with J. Deskins.
- 2003: *Assessment of Tennessee's Families First Caseload Trends*, with W. F. Fox.
Work Requirements for Welfare Recipients in Tennessee, with J. Deskins and A. Thacker.
Welfare Children in Tennessee: Who Are They and How Are They Doing? with K. Barbour and A. Thacker.
- 2001: *An Analysis of Post-Reform Welfare Reentry in Tennessee*, with K. Barbour and A. Thacker.
An Examination of Welfare Time Limits in Tennessee, with K. Barbour and A. Thacker.
Welfare Policies in Tennessee and Eight Neighboring States, with K. Barbour and R. Russell.
- 2000: *Welfare Reform in Tennessee: A Summary of Families First Policy*, with K. Barbour and R. Russell.

An Economic Report to the Governor of the State of Tennessee

Tennessee Department of Economic and Community Development, 1999-present.
 To provide an annual economic forecast and analysis for state government officials.

Chapters Contributed: "Policy Watch" (2008)
 "The U.S. Economy" (annually, 2000-2005)
 "Welfare Policy Analysis in Tennessee" (2004)
 "Four Years of Welfare Reform in Tennessee" (2001)
 "The Tennessee Long-term Outlook" (2000)

Childcare Caseload and Expenditure Forecasting Model and Fund Allocation Formula

Tennessee Department of Human Services, 2002-present. To forecast annual program expenditures and participants, and allocate funding to 12 regions.

- 2004: *Forecast of Childcare Enrollments*, with T. Richards.
- 2003: *UPDATE: Childcare Support in Tennessee: A Forecast of Enrollments and Expenditures*, with M. Mohsin and T. Richards.
UPDATE: Recommendations for Enhancing Regional Equity in the Allocation of Childcare Support Services Funding in Tennessee.
Childcare Support in Tennessee: A Forecast of Enrollments and Expenditures, with M. Mohsin and T. Richards.
- 2002: *Recommendations for Enhancing Regional Equity in the Allocation of Childcare Support Services Funding in Tennessee*, with P. Dowell.

Revenue Tracking

Tennessee Department of Finance and Administration, 2000-present.
 To forecast state tax revenue and monitor monthly collections.

CBER RESEARCH PROJECTS AND REPORTS (Cont.)

Research on Non-Parent Caregivers and Adult Homemaker and Nutrition Services

Nashville-Davidson Metropolitan Social Services, 2005-present. To study non-parent caregivers of welfare children in Davidson County, and to evaluate customer satisfaction among participants in adult homemaker services and congregate meals programs.

2006: *Non-Parent Caretakers of Child-Only Families First Cases: Evidence from Tennessee and Davidson County*, with B. Shone, A. Thacker, and L. Ullrich.

An Examination of Customer Satisfaction in the Nashville-Davidson Adult Homemaker Program.

An Examination of Customer Satisfaction in the Nashville-Davidson Congregate Meals Program, with S. Jones and E. Frongillo.

Results of the Metropolitan Social Services Employee Opinion Survey, with V. Cunningham.

GRANTS

Streamlined Sales Tax Governing Board, “Updated State and Local Revenue Losses from E-Commerce,” with William F. Fox and LeAnn Luna, 2008-2009.

U.S. Small Business Administration, “Do Depreciation Rules Influence Small Business Activity?” with John Deskins and Tami Gurley-Calvez, 2008-2009.

U.S. Small Business Administration, “Federal, State, and Local Tax Issues Facing Small Businesses,” 2007-2008.

Southern Rural Development Center RIDGE Program, “Sociodemographic Factors, Food Stamp Participation and Health: The Case of Low Income Individuals in Tennessee,” with Steven Yen and Lisa Jahns, 2007-2008.

U.S. Small Business Administration, “Small Business and State Growth: An Econometric Investigation,” with John Deskins, Brian Hill, and Jon Rork, 2005-2006.

U.S. Small Business Administration, “State Tax Policies and Entrepreneurial Activity,” with John Deskins, 2004-2005.

National Association of Realtors/National Center for Real Estate Research, “State and Local Government Finances: Today's Structure and Tomorrow's Challenges,” with Donald J. Boyd, William F. Fox, and Matthew N. Murray, 2004-2005.

U.S. Small Business Administration, “Taxes and Entrepreneurial Activity: An Empirical Investigation Using Longitudinal Tax Return Data,” with T. Richards, 2003-2004.

UT College of Business Administration Scholarly Research Grant Program, “State Tax Policies and Entrepreneurial Activity: A Panel Data Analysis,” with M. Mohsin, 2003-2004.

UT College of Business Administration Scholarly Research Grant Program, “Tax Policy and Entrepreneurship: New Time Series Evidence,” with M. Mohsin, 2002-2003.

UT College of Business Administration Haslam Teaching/Curriculum Innovation Program, to revise undergraduate econometrics course, 2002.

U.S. Small Business Administration, to organize and moderate a one-day conference on *Tax Policy and Small Business: New Firm Formation, Growth, and Survival*, 2001.

OECD/CILN/CERF Int'l. Conference on Self-Employment, to complete and present “Effects of the United States Tax System on Transitions into Self-Employment,” 1998.

COURSES TAUGHT

University of Tennessee

Public Economics: Taxation (Graduate and Undergraduate)
Survey of Labor Economics (Undergraduate)
Foundations of Econometrics (Graduate)
Applied Econometrics for Non-Economists (Graduate and Faculty)
Introductory Econometrics (Undergraduate)

Syracuse University

Policy Issues in Economics (Undergraduate)
Intermediate Microeconomics (Graduate and Undergraduate)
Economics of Health and Medical Care (Undergraduate)
Introductory Microeconomics (Undergraduate)

Colgate University

Introductory Economics (Undergraduate)

ADVISING

Dissertation Supervision:

Zach Richards (Economics), expected 2009
Initial Placement: Economist, Joint Committee on Taxation, U.S. Congress
Tami Gurley-Calvez (formerly Tami Richards, Economics), 2005
Initial Placement: Economist, Government Accountability Office
Karie Barbour (Economics), Co-Chair with Michael McKee, 2004
Initial Placement: Asst. Prof. of Economics, Illinois State University

Dissertation Committee Membership:

Robert Buschman (Economics, Georgia State University), expected 2009
Bryan Shone (Economics), expected 2009
Mark Assibey-Yeboah (Economics), 2008
Julie Marshall (Economics), 2008
Mark Pate (Finance), 2008
Min Zhao (Finance), 2008
Laura Ullrich (Economics), 2008
Beth Howard (Accounting), 2007
Carl Hollingsworth (Accounting), 2007
Jing Lin (Accounting), 2006
Brian Hill (Economics), 2006
Scott Bronson (Accounting), 2006
John Deskins (Economics), 2005
Ya-wen Yang (Accounting), 2003
Mark Tuttle (Economics), 2003
Sanela Porca (Economics), 2002
Matthew Metzgar (Economics), 2001
Tricia Coxwell Snyder (Economics), 2000
Paula Dowell (Economics), 2000

Masters Thesis Direction:

Jennifer Blakley (Economics), 2007

OTHER TEACHING ACTIVITIES

Guest Lectures: Principles of Economics (U-Honors)
 Public Economics: Expenditures (U)
 Taxation of Electronic Commerce (U-Honors)
 Survey of Labor Economics (U)
 Science, Technology, and the Law (G-Law).

Graduate Independent Study:

Karie Barbour (Taxes and Entrepreneurial Philanthropy), 2002

Undergraduate Independent Studies:

Michael Lumley (The Social Security Program and Labor Supply Decisions), 2009

Drew Teague (Public Administration Internship), 2006

Patrick Ladd (Economics of Increasing Freshman Class Sizes), 2005

Burney Veazey (Policy Issues in Taxation), 2001

Jeffrey Webber (Economics of Housing), 2001

DEPARTMENTAL AND UNIVERSITY SERVICE

UTK Campus-Wide Activities:

Faculty Senate, 2007-present.

Budget and Planning Committee, 2007-present (Chair, 2008-present).

Faculty and Staff Benefits Committee, 2007-2008.

Chancellor's Budget Committee, 2008-present.

Vice Chancellor for Finance and Administration Search Committee, 2009.

Focus on Poverty Semester Steering Committee, 2009.

College Committees:

Graduate Policies Committee, 2007-present (Chair, 2008-present).

Global Leadership Scholars Program Steering Committee, 2007-present.

Faculty Recognition Committee, 2004-present.

Bank of America Leadership Awards Selection Committee, 2004-2007.

Economics Department Head Search Committee, 2003.

Departmental Committees:

Graduate Committee, 2002-2003, 2007-present (Chair, 2007-present).

Policy Committee, 2003-present

Undergraduate Committee, 2001-2002; 2003-2007

Quantitative Methods Curriculum Committee, 2001-2002

Coordinator, Economics Brown Bag Research Workshop, 2001-2005.

Institutional Review Board Representative, CBER, 2002-present.

Faculty Search Committees:

CBER-Geography, 2008-2009

Applied Econometrics, 2007-2009

Environmental Economics, 2007-2008

International/Econometrics, 2006-2007

J. Fred Holly Chair, 2005-2006

International/Macroeconomics, 2003-2004

Environmental Economics, 2002-2003

Econometrics, 2000-2001

Departmental Comprehensive Exam Committees:

Public Economics, 2002-2009

Econometrics, 1999-2008

Industrial Organization, 2002-2004

Macro/Monetary Economics, 2002-2004

Environmental Economics, 1999-2002

Math Placement, 1999-2002

Quantitative Methods, 1999-2002

RESEARCH PRESENTATIONS

- “State Income Tax Reciprocity Agreements and Small Businesses”
National Tax Association Annual Conference on Taxation, Philadelphia, 2008.
- “Performance-Based Contracting in Tennessee”
National Association for Welfare Research and Statistics, Nashville, 2008.
ACF/OPRE Welfare Research and Evaluation Conference, Washington, 2008.
- “Tennessee’s Family Assistance Longitudinal Survey from Origin to Application”
National Association for Welfare Research and Statistics, Nashville, 2008.
- “Fostering Effective University-State Research Partnerships: Best Practices from Tennessee”
ACF/OPRE Welfare Research and Evaluation Conference, Washington, 2008.
- “Do Tax Cuts Promote Entrepreneurial Longevity?”
University of Kentucky Economics Department, Lexington, 2007.
University of Michigan Public Finance Seminar Series, Ann Arbor, 2006.
- “Do Entrepreneurs Need Tax Reform?”
Hudson Institute Center for Employment Policy, Washington, DC, 2006.
- “Taxes and Entrepreneurial Survival: An Empirical Investigation”
University of New Hampshire Economics Department, Durham, 2005.
Vassar College Economics Department, Poughkeepsie, 2005.
- “Work Requirements and Welfare: Work or Education First?”
National Association for Welfare Research and Statistics, Oklahoma City, 2004.
- “State Tax Policies and Entrepreneurial Activity: A Panel Data Analysis”
National Tax Association Annual Conference on Taxation, Chicago, 2003.
- “Car Access and Employment Outcomes for Tennessee Welfare Recipients”
University of Victoria Department of Economics, Victoria, BC, 2003.
- “Welfare Leavers in Tennessee: Evidence from the Family Assistance Longitudinal Study”
National Association for Welfare Research and Statistics, San Diego, 2003.
- “Tax Policy and Entrepreneurship: New Time Series Evidence”
West Virginia University Department of Economics, Morgantown, 2003.
National Tax Association Annual Conference on Taxation, Orlando, 2002.
- “Post-Program Experiences of Welfare Leavers in Tennessee”
National Association for Welfare Research and Statistics, Albuquerque, 2002.
- “Income Taxes and the Philanthropy of Entrepreneurs”
National Tax Association Annual Conference on Taxation, Baltimore, 2001.
- “Who are the Entrepreneurs? Evidence from Taxpayer Data”
Entrepreneurial Finance and Business Ventures Research Conference, Syracuse, 2001.
- “Optimal Tax Theory and Electronic Commerce: What Guidance Do We Have?”
National Tax Association Annual Conference on Taxation, Santa Fe, 2000.
- “The Wage Effects of Experience in Self-Employment”
University of Tennessee Economics Department Seminar Series, 2001.
Association for Public Policy Analysis and Management Fall Conference, Seattle, 2000.
- “Reentry to Families First: Preliminary Findings”
Families First Best Practices Conference, Nashville, 2000.
- “Taxes and Small Business Failure: Evidence from the Self-Employed”
Southern Economic Association Annual Meetings, New Orleans, 1999.
- “Effects of the United States Tax System on Transitions Into Self-Employment”
National Tax Association Annual Conference on Taxation, Atlanta, 1999.
OECD/CILN/CERF Int’l. Conference on Self-Employment, Burlington, Ontario, 1998.

RESEARCH PRESENTATIONS (Cont.)

- “Do Husbands Matter? Married Women Entering Self-Employment”
OECD/CILN/CERF Int’l. Conference on Self-Employment, Burlington, Ontario, 1998.
- “Apocalypse Now? Fundamental Tax Reform and Residential Housing Values”
Southern Economic Association Annual Meetings, Baltimore, 1998.
National Tax Association Annual Conference on Taxation, Chicago, 1997.

PRESENTATIONS TO GOVERNMENT ORGANIZATIONS

- “The Effects of Taxes on Entrepreneurial Activity,” President’s Advisory Panel on Federal Tax Reform, Tampa, 2005.
- “Evaluating Families First Policies: Lessons from Five Years of CBER Research,” Governor’s Task Force on Families First, 2004.
- “State and Local Sales Tax Revenue Losses from E-Commerce: Updated Estimates,” Multistate Tax Commission *Federalism at Risk* series, San Diego, 2002.
- “Testimony Regarding S. 2255, a Bill to Extend the Internet Tax Freedom Act Through 2006”
U.S. Senate Committee on Commerce, Science, and Transportation, Washington, 2000.

OTHER PUBLIC SERVICE PRESENTATIONS

- “Short-term and Long-term Economic Trends,” Roane-Anderson Professional Society, 2006.
- “Economic Update and Outlook,” United Way of Greater Knoxville, 2006.
- “Do Entrepreneurs Need Tax Reform?” East Tennessee Financial Planners Assoc., 2006.
- “The State of Employer-Sponsored Health Insurance in Tennessee,” Chattanooga Assoc. of Health Underwriters, 2006.
- “The Health of the Health Sector in Tennessee,” Knoxville Assoc. of Health Underwriters, 2005.
- “Economic Update,” Knoxville SMART Club, 2004.
- “Tennessee Tax Structure Commission Updates,” Singleton B. Wolfe Memorial Federal Tax Conference, Knoxville, 2004.
- “Economic Update,” Leadership Sevier County, 2004.
- “The Federal Deficit” League of Women Voters of Knoxville-Knox County, 2004.
- “What’s Up With the Economy?” Knoxville SMART Club, 2003.
- “Economic Update,” Institute of Real Estate Management, Knoxville, 2002.
- “Math in the Real World: Examples from Economics,” Maryville College, 2002.
- “Introduction to Stata,” U. of Tennessee Economics Department, 2002.
- “Foundations of a Good Tax System,” St. Andrews Episcopal Church, Maryville, 2002.
- “Economic Update,” First Presbyterian Church of Knoxville, 2001.
- “Tennessee’s Fiscal Situation” Institute of Management Accountants, Knoxville, 2001.
- “An Economic Overview: Recent Events, Forecast Highlights, and State Fiscal Concerns,”
Tennessee Society of Certified Public Accountants, Knoxville, 2001.
- “Introduction to Stata,” U. of Tennessee Center for Business and Economic Research, 2001.
- “Economic Outlook,” First Presbyterian Church of Knoxville, 2001.
- “Tennessee Fiscal Overview,” Oak Ridge Institute for Continued Learning, 2001.
- “E-Commerce in the Context of Declining State Sales Tax Bases,” State Debt Management Network Annual Conference, Chicago, 2000.
- “Introduction to the Econometric Analysis of Duration Data,” U. of Tennessee Economics Graduate Students, 2000.

OTHER CONFERENCE ACTIVITIES

Conference Organizer and Moderator:

Tax Policy and Small Business: New Firm Formation, Growth, and Survival, conference sponsored by the U.S. Small Business Administration, Washington, DC, 2001.

Conference Program Chair:

NTA Annual Conference, Columbus, 2007.

NAWRS 44th Annual Workshop, Oklahoma City, 2004.

Conference Program Committee:

NTA Annual Conference, Boston, 2006 (Coordinator of Opportunities for Students).

NTA Annual Conference, Miami, 2005.

Session Organizer:

NTA Annual Conference, Boston, 2006. Graduate Student Session and Graduate Student Research Forum Coordinator.

NTA Annual Conference, Miami, 2005. “Small Business Tax Issues.”

NTA-sponsored session, “Behavioral Responses to Tax Policies: Empirical Evidence,” ASSA Annual Meeting, Philadelphia, 2005.

NTA Annual Conference, Orlando, 2002. “The Taxation of Small Businesses.”

NTA-sponsored session, “Empirical Tax Policy Studies,” ASSA Annual Meeting, New Orleans, 2001.

Session Moderator:

“Fiscal Policy and Entrepreneurship” and “Funding Public Goods in Selected Countries,” NTA Annual Conference, Philadelphia, 2008.

“Comprehensive Incentives to Spur Entrepreneurship,” conference sponsored by the U.S. Small Business Administration, Washington, DC, 2005.

Discussant:

Georgia State U. Fiscal Research Ctr. State/Local Tax Policy Conference, Atlanta, 2008.

“States without Personal Income Taxes: What Gives?” (Sjoquist)

“California’s Case” (Wassmer)

NTA Annual Conference, Minneapolis, 2004.

“State Revenue Stability: Alternative Conceptualizations” (Dye and Merriman)

“Fiscal Reserves and State Saving Behavior” (Hou and Duncombe)

NTA Annual Conference, Chicago, 2003.

“State Representative Revenue Systems, 1994-2000” (Marples)

“The Impact of State Government Fiscal Crisis on Local Governments and Schools” (Reschovsky)

“Spending Stabilization Rules” (Schunk and Woodward)

ASSA Annual Meeting, Atlanta, 2002.

“Itemization and Itemized Deductions” (Brady, Cilke, and Smith)

“Taxpayer Behavior and the 1993 Tax Act” (Carroll)

ASSA Annual Meeting, New Orleans, 2001.

“Taxes and Entrepreneurial Activity: Theory and Evidence for the U.S.” (Cullen and Gordon)

NTA Annual Conference, Atlanta, 1999.

“Regional Variation in the Federal Mortgage Interest Deduction” (Brady, Cronin, and Houser)

PROFESSIONAL EXPERIENCE

Referee:

<i>American Economic Review</i>	<i>Journal of Political Economy</i>
<i>Contemporary Economic Policy</i>	<i>Journal of Population Economics</i>
<i>Economic Inquiry</i>	<i>Journal of Public Economics</i>
<i>Economic Modelling</i>	<i>Labour Economics</i>
<i>European Economic Review</i>	<i>Management Science</i>
<i>Fiscal Studies</i>	<i>Managerial and Decision Economics</i>
<i>International Journal of Economic Issues</i>	National Science Foundation
<i>International Tax and Public Finance</i>	<i>National Tax Journal</i>
<i>Journal of Entrepreneurial Finance</i>	<i>Oxford Bulletin of Economics and Statistics</i>
<i>Journal of the European Economic Association</i>	<i>Public Finance Review</i>
<i>Journal of Housing Economics</i>	<i>Regional Studies</i>
<i>Journal of Human Resources</i>	<i>Small Business Economics</i>
<i>Journal of Labor Research</i>	<i>Southern Economic Journal</i>
<i>Journal of Law and Economics</i>	<i>State and Local Government Review</i>

Member, Board of Directors, National Association for Welfare Research and Statistics, 2003-2007.

Proposal Reviewer, Chicago Census Research Data Center, 2004.

Reviewer, *Econometrics: A Modern Introduction*, by M. Murray (Addison-Wesley), 2003.

Reviewer, *Contemporary Labor Economics, 6th Edition*, by C. R. McConnell, S. L. Brue, and D. A. Macpherson (McGraw-Hill Irwin), 2003.

Reviewer, AARP Public Policy Institute, 2003 and 2006.

Reviewer, *Economics of the Public Sector, 3rd Edition*, by Joseph E. Stiglitz (W.W. Norton & Co.), 2002.

Reviewer, *Labor Markets and Employment Relationships*, by Joyce Jacobsen and Gilbert Skillman (Blackwell Publishing), 2002.

Reviewer, Louisiana Board of Regents, Research Competitiveness Subprogram, 2002.

Contributor, "Internet Taxation," *The Infography* (Fields of Knowledge), 2002.

Reviewer, *Modern Labor Economics, 7th Edition*, by R. G. Ehrenberg and R. S. Smith (Addison Wesley Longman, Inc.), 2001.

Prospectus Reviewer, *Public Finance: A Normative Theory, 2nd Edition*, by R. W. Tresch (Academic Press), 2001.

Reviewer, *Business Information Sources on Taxation* (Bloomsbury Publishing), 2001.

Reviewer, Online course reader in labor economics (XanEdu.com), 2001.

FELLOWSHIPS AND AWARDS

University of Tennessee:

- Allen H. Keally Outstanding Teacher Award (2008)
- International Applied Business Research Conference Best Paper Award (2004)
- National Tax Association Richard Musgrave Prize (2003)

Syracuse University:

- University-Wide Outstanding Doctoral Dissertation Award (1999)
- Graduate Fellowship (1994-95, 1997-98)
- University-Wide Outstanding TA Award (1998)
- Maxwell School Dean's Summer Research Assistantship (1995)

Drew University:

- Phi Beta Kappa (1994)
- Pi Mu Epsilon (National Honor Society in Mathematics, 1994)
- Pi Sigma Alpha (National Honor Society in Political Science, 1993)
- Omicron Delta Epsilon (International Honor Society in Economics, 1992)
- Drew Scholar (1990-1994)
- National Merit Scholar (1990)
- U.S. Presidential Scholar (1990)

SELECTED COMMUNITY SERVICE

Member, Board of Directors, Lisa Ross Birth and Women's Center, 2005-2008 (Treasurer, 2006-2008).

Member, Advisory Committee, Blount Extension Endowment Fund, 2005-2007.

Ad hoc Volunteer, Blount County 4-H Program, 2005-present.

AFFILIATIONS

American Economic Association
National Tax Association
Southern Economic Association
Western Economic Association International
National Association for Welfare Research and Statistics