UNIVERSITY of NORTH TEXAS
Department of Public Administration -- Spring 2018

PADM 5420.001  Dr. Robert Bland
Revenue Policy and Administration  bbland@unt.edu
Tuesday 2:00 - 4:50 pm  TA: Bernard Boadu

SYLLABUS

Texts


(readings) Additional readings are available on Blackboard.

Course Description
This is one of several courses in public financial policy and management offered by the Department of Public Administration and one of two core courses. This course considers the revenue side of the budget, both tax and non-tax revenue sources. The course examines the revenue structures of all levels of government with attention given to state and local government. Given the current financial environment in Texas as well as the nation, public administrators equipped with an expertise in public finance are of critical value to the policy making process.

The course begins by introducing the basic principles of public finance built around three pillars: equity, economic efficiency, and administrative feasibility. The major taxes used by government are examined in depth including property, sales, and income taxes. The focus then shifts to non-tax revenue sources, such as user charges, grants-in-aid, and lottery income.

Essential competencies
• Explain and apply the basic principles of public finance to revenue policy decisions;
• Critically evaluate the implications of proposed revenue policy changes for equity, economic efficiency, and administrative feasibility;
• Demonstrate an understanding of revenue acquisition, including the economic, social, managerial and political effects of alternative revenue choices and the importance to public organizations of non-tax resources.

Class conduct
Students should conduct themselves professionally and with integrity. I expect students to attend all class sessions, complete all required readings prior to class, participate in class discussions, and complete the written assignments and examinations. Use of a computer or other personal technology to take notes is acceptable; surfing the web or reading or sending emails during class time is not acceptable. Other expectations include:
  ➢ Respect for fellow students and the instructor;
➢ Promptness – please do not be tardy to class. (If delayed by traffic, come into class when you arrive);
➢ Please do not bring food or drinks into the classroom. University policy prohibits any food or drinks in a computer lab;
➢ Turn off cell phones and all electronic equipment. Laptops may be used only for taking notes. Any other use will mean loss of privilege to use a laptop for the duration of the semester;
➢ Please do not leave the classroom once class has started. If a break is needed, please ask. Normally, breaks are at 3:30 pm.

**Policy briefs**

Five policy briefs will be assigned during the semester that provide an opportunity to examine in greater depth the theories and policy choices of the major revenue sources discussed in class. Each brief should not exceed five (5) pages double spaced with 12-point font plus a page for references. The brief must include graphs (bar charts, trend lines, pie chart, or similar types of diagram) that illustrate the economics of a revenue source. Additional details on each assignment will be provided in class, but the five briefs will address the following issues (the list is subject to change):

1. An analysis of tax incidence, tax exportation and income elasticity for selected state and local revenues.
3. Using data from the Texas State Comptroller, analyze the trends and impact of the general sales tax or selected excise taxes on the state of Texas or on selected local governments.
4. Prepare a series of hypothetical federal income tax returns for selected households with varying income and filing statuses.
5. Provide an analysis of the pricing strategies used by UNT for financing a variety of student services (collectively known as mandatory fees), the impact of those policies on students, and recommendations for better ways to achieve the objectives of good revenue policy. (Subject to change or modification.)

Please email your policy brief by the due date to the instructor (bbland@unt.edu).

**Course requirements**

Two exams, five policy briefs, and a few weekly exercises are required for this course. The exercises stress the applied aspects of revenue policy and administration and typically involve referencing the readings in advance of class. The final grade is weighted as follows:

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<thead>
<tr>
<th>Component</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Midterm</td>
<td>30%</td>
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<tr>
<td>Final exam</td>
<td>30</td>
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<tr>
<td>Policy briefs and exercises</td>
<td>40</td>
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**Course calendar**

Jan 16 **COURSE INTRODUCTION**
Jan 23, 30, Feb 6  PRINCIPLES OF PUBLIC FINANCE

Readings:
1. ICMA, Chaps 1 and 2.
2. S/B, Chaps 1 and 3.

Feb 13  TAX INCENTIVES AND TAX LIMITATIONS

Readings:
1. ICMA, Chap. 6.
5. Phyllis Resnick, "Measuring the Impact of Tax and Expenditure Limits on Public School Finance in Colorado (Research Summary)," August 2015.

Feb 20, 27  PROPERTY TAXATION

Readings:
1. ICMA, Chap. 3.
Mar 6        MIDTERM EXAM -- Chilton 255

Mar 13      Spring break (No class)

Mar 20      CONSUMPTION TAXES – General Sales Taxes
Readings:
1. ICMA, Chap 4, pp. 79-94.
   (http://taxfoundation.org/sites/taxfoundation.org/files/docs/TaxFoundation_FF504.pdf)

Mar 27      CONSUMPTION TAXES – Excise Sales Taxes
Readings:

Apr 3, 10   INCOME TAXES: Personal, Payroll, and Corporate
Readings:
1. ICMA, Chap. 4, pp. 95-105.

**Apr 17, 24**  
***BENEFITS-BASED SERVICE CHARGES***

Readings:
1. ICMA, Chap. 5.

**Apr 16 – May 3**  
***Complete course evaluation (SPOT: Student Perceptions of Teaching) at my.unt.edu.***

**May 1**  
***GRANTS-IN-AID, LOTTERIES, AND MISCELLANEOUS REVENUES***

Readings:

**May 8**  
***FINAL EXAM – Chilton 255***
POLICY ON CHEATING AND PLAGIARISM
Notice of this policy shall be given in all public administration classes each semester, and written copies shall be available in the public administration office.

Definitions
The UNT Code of Student Conduct and Discipline defines cheating and plagiarism “as the use of unauthorized books, notes, or otherwise securing help in a test; copying other’s tests, assignments, reports, or term papers; representing the work of another as one’s own; collaborating without authority with another student during an examination or in preparing academic work; or otherwise practicing scholastic dishonesty.”

Penalties
Normally, the minimum penalty for cheating or plagiarism is a grade of “F” in the course. In the case of graduate departmental exams, the minimum penalty shall be failure of all fields of the exam. Determination of cheating or plagiarism shall be made by the instructor in the course, or by the departmental faculty in the case of departmental exams.

Cases of cheating or plagiarism on graduate departmental exams, papers, theses, or dissertations shall automatically be referred to the departmental Curriculum and Degree Programs Committee. Cases of cheating or plagiarism in ordinary course work may, at the discretion of the instructor, be referred to the Curriculum and Degree Programs Committee in the case of either graduate or undergraduate students. This committee, acting as an agent of the Department, shall impose further penalties, or recommend further penalties to the Dean of Students, if they determine that the case warrants it. In all cases, the Dean of Students shall be informed in writing of the case.

Appeals
Students may appeal any decision under this policy by following the procedure laid down in the UNT Code of Student Conduct and Discipline.

POLICY ON DISABILITY ACCOMMODATION
The Department of Public Administration, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request during regular office hours before the 12th class day of regular semesters (4th class day of summer sessions).

POLICY ON LAPTOPS AND CELL PHONES IN THE CLASSROOM
The classroom setting at an institution of higher learning is intended to serve as a venue that permits the transfer of knowledge and facilitates the sharing of ideas. As such, it is imperative that any distractions from these stated objectives be avoided and kept to a minimum. Potential disruptions include modern electronic devices such as laptop computers and cell phones.

Students are allowed to take notes on personal laptop computers to enhance the learning process, but they should not activate their internet browsers during class or use computers for non-academic purposes (as this diverts attention from the lecture/discussion for both the student using it and others nearby). Students should also avoid using cell phones to search the Internet or text while class is in session.

Exceptions to this policy will be at the discretion of the faculty only and may occur if searching the Internet is necessary to find additional information or facts related to the subject being covered on that particular day.

POLICY ON STUDENT BEHAVIOR IN THE CLASSROOM
Student behavior that interferes with an instructor’s ability to conduct a class or other students’ opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for
Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at [www.unt.edu/csrr](http://www.unt.edu/csrr).

**SEXUAL DISCRIMINATION, HARRASSMENT, & ASSAULT**

UNT is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic violence, dating violence, and stalking. If you (or someone you know) has experienced or experiences any of these acts of aggression, please know that you are not alone. The federal Title IX law makes it clear that violence and harassment based on sex and gender are Civil Rights offenses. UNT has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more.

UNT’s Dean of Students’ website offers a range of on-campus and off-campus resources to help support survivors, depending on their unique needs: [http://deanofstudents.unt.edu/resources](http://deanofstudents.unt.edu/resources). UNT’s Student Advocate can be reached through e-mail at SurvivorAdvocate@unt.edu or by calling the Dean of Students’ office at 940-565-2648. You are not alone. We are here to help.