UNIVERSITY of NORTH TEXAS  
Department of Public Administration  
Spring 2014

PADM 5420.001  
Revenue Policy and Administration  
Tuesdays, 6:00-8:51p.m.

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Gateway 142

Syllabus

Texts

(readings) The additional required readings will be distributed by email.

Course Description
This is one of four courses in public financial policy and management offered by the Department of Public Administration. 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 particular attention given to state and local government. Given the current financial environment in Texas as well as the nation, public administration equipped with an expertise in public finance are of critical value to the policy making process.

The course begins by examining the basic principles of public finance, such as equity, economic efficiency and administrative feasibility. The principle taxes used by government are then considered in depth, including income, sales and property 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;
• Analyze the economic and political effects of proposed changes in revenue policies on business investment and budget stability.

Class conduct
Students are expected to conduct themselves professionally and with integrity. I expect students to attend all course 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 technology to take notes is acceptable; surfing the web or reading or sending emails during class time is not acceptable. Ignoring this policy will result in one-full level grade point deduction from your final course grade (i.e., your overall grade in the course will move from an A to a B, a B to a C, etc.). Other expectations include the following:

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➢ 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 and we will take a break. Normally, breaks are taken at 7:30 pm.

**Policy Project (25%)**
Everyone has the same policy research topic: an analysis of the state of Texas's revenue structure using the principles and theories discussed in the course. Most of the information needed for this analysis is on the Web. Your analysis should include the following:

1. Analyze trends in collections for two major revenue sources for the period from 1990 to 2012 (or most recent year for which data are available) from the following list:
   a. Sales taxes (separated by state, cities, and transit authorities)
   b. Property taxes (separated by cities, counties, and schools)
   c. Federal aid (separated by state, cities, counties, and schools)
   d. Corporate Franchise tax
   e. Oil/Natural gas severance taxes
   f. Motor fuels taxes

2. Then analyze in depth one of these major revenue sources in terms of its
   a. income elasticity (How well does the revenue yield hold up during economic downturns?)
   b. equity (Who bears the tax burden? How much of the burden is exported?)
   c. neutrality (What is the revenue source’s effect on competitive markets?)
   d. effect on the business climate in the state, and
   e. cost to administer (both collection and compliance) (Are the costs comparable to other states?).

You are encouraged to form small groups to collect and analyze information, but the final product must be your effort.

The text of the paper should be double spaced and at least 15 but not more than 20 typewritten pages. Additional information may be included as appendices. Please number each page. Begin with a single, unnumbered title page. A bibliography and endnotes must also be included; you may use any generally accepted format for endnotes, but that used by *Public Administration Review* is recommended. There should be references to at least seven different sources. This includes refereed journal articles, books, and chapters from edited books. Articles from the popular media (*Wall Street Journal*, etc.) do not count. Please staple the paper in the upper left hand corner. It is not necessary to submit the paper in binding.

**Course requirements**
Two exams, a policy paper, and several weekly exercises are required for this course. The exercises stress the applied aspects of revenue policy and administration and typically involve solving a policy issue for government or a nonprofit organization. The final grade will be weighted as follows:
Midterm 30%
Final exam 30
Policy project 25 (due April 29)
Exercises 15

The policy project is due April 29. Late papers and exercises will be penalized substantially.

Course calendar

January 14  Introduction to course

Jan 14, 21, 28  Principles of Public Finance

Required Readings:
1. ICMA, Chaps 1 and 2
2. S/B, Chaps. 1 and 3
5. Texas Municipal League, Tax and Debt Surveys, 2013 and prior years (http://www.tml.org/surveys)

February 4  Tax Incentives and Tax Limitations

Required reading:
1. ICMA, Chap. 6
2. S/B, Chap. 4 and 9

February 11, 18, 25 Personal, Payroll, and Corporate Income Taxes

Required Reading
1. ICMA, Chap. 4, pp. 95-105
2. S/B, Chaps. 2, 5, and 8

March 4 MIDTERM EXAM

March 9-15 SPRING BREAK

March 18, 25 Consumption Taxes

Required Reading:
1. ICMA, Chap 4, pp. 79-94
2. S/B, Chaps.6 and 7

April 1, 8 Property Taxation
Required Reading:
1. ICMA, Chap. 3

April 15, 22 Benefits-Based Charges
Required Reading:
1. ICMA, Chap 5

April 14–May 4 Complete course evaluation at my.unt.edu

April 29 Policy project due
April 29  Grants-in-Aid, Lotteries, and Miscellaneous Revenues
   Required Reading:

May 6  FINAL EXAM
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 and 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.