SYLLABUS – PADM 5420, Revenue Policy and Administration

Texts


( readings) Additional required readings are posted on Canvas.

Course Description

This is one of several courses in public financial policy and management offered by the Department of Public Administration and one of the core MPA 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 the economics of public revenues 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
All participants in the class are expected to 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 your fellow students and the instructors by not carrying on side conversations.
- Promptness – please do not be tardy to class except if delayed by traffic. If delayed, come on into class when you arrive.
- Do not access mobile phones during class except in an emergency.
- Laptops may be used for taking notes and fact-checking the instructor. (I don’t object to being corrected.)
- Please do not leave the classroom once class has started except in an emergency. Normally, breaks are taken at the midpoint of the class.

STATEMENT ON INCLUSION AND DIVERSITY
The Department of Public Administration believes in the fundamental principles of life, liberty, equality, equity, and in doing good to all people as we serve students and the public interest.
We believe in the importance of diversity and inclusion.
We believe in fairness and equity for all faculty and students in and out of class.
We believe in mutual respect and civility for all students and faculty.
We believe that faculty and students have a right to a redress of grievances.
We believe that students and faculty should be actively engaged in good works.

Attendance policy
Here are the expectations:
• If you are well, attendance is expected for the full class period unless you have preapproval to leave early. Leaving before class has ended is not acceptable except in an emergency.
• If you are ill, have a fever, or are required to quarantine, do not come to class. Please send me an email whenever you will be absent.
• If you are unable to submit assignments by the due date, please let me know as soon as you are physically able. An adjusted due date may be rescheduled, usually with a penalty.

Class proceedings
• Class begins at 6:00 pm. We will take a 10-minute break around 7:30 and adjourn at 8:50 pm.
• I will email class notes to your preferred email address on Monday afternoon. You can then use these for reference or note taking on a laptop during class. A few hard copies will be available each week.
• Please email assignments by the deadline to Canvas. Late assignments are subject to a grade penalty unless the late submission was pre-approved.
• The midterm covers the first half of the semester; the final exam covers the second half, i.e., it is not cumulative. Both exams are taken on Canvas using Lockdown and are closed book and notes.

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 diagrams) that illustrate the economics of a revenue source. Each student will be assigned a city and provided data for each policy brief. Go to Canvas to find the full description for each assignment. The following is a short description of each policy brief.

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 and evaluate the economic impact a series of hypothetical federal income tax returns for selected households with varying income and filing statuses.
5. An analysis of the pricing strategies used by UNT for financing services. For example, past topics have evaluated UNT’s pricing policies for parking services, tuition rates, mandatory charges for student services, and recently differential tuition rates.

Course requirements
Two exams and five policy briefs are required for this course. The policy briefs stress the applied aspects of revenue policy and administration and typically involve using the principles from the course to address important policy issues. The final grade is weighted as follows:

- Midterm 30%
- Final exam 30
- Policy briefs and exercises 40

Course calendar

Jan 22  COURSE INTRODUCTION
Jan 29  PRINCIPLES OF PUBLIC FINANCE
Feb 5, 12
Readings:
1. ICMA, Chaps 1 and 2.
2. S/B, Chaps 1 and 3.
3. LILP, Module 3: Overview of Local Revenues
5. GFOA, Rethinking Local Government Revenue Systems, October 2021.

**Policy Brief #1 due February 12, 6:00PM.**

**Feb 19**  
**TAX INCENTIVES AND TAX LIMITATIONS**

**Readings:**
1. ICMA, Chap. 6.
3. LILP, Module 5: Economic Development
9. City of Fort Worth, “Policy and Guidelines for Public Improvement Districts.”

**Feb 26**  
**PROPERTY TAXATION – PART I**

**Readings:**
1. ICMA, Chap. 3.
2. LILP, Module 4: The Property Tax

**MARCH 4**  
**MIDTERM EXAM -- Chilton 255 (on laptops)**

**March 11-16**  
**Spring break**

**March 18**  
**PROPERTY TAXATION -- PART II**

**Readings:**

Policy Brief #2 due March 18, 6:00PM.

March 25  CONSUMPTION TAXES – GENERAL SALES TAXES
Readings:
1. ICMA, Chap 4, pp. 79-94.
7. Texas Comptroller, “Apportionment of 2% Sales Tax Rates by City.”

April 1  CONSUMPTION TAXES – EXCISE SALES TAXES
Readings:

Policy Brief #3 due April 1, 6:00PM

April 8  INCOME TAXES: FEDERAL PERSONAL AND PAYROLL
Readings:
1. ICMA, Chap. 4, pp. 95-105.
April 12  MPA Alumni-Student Conference

April 15  INCOME TAXES: STATE PERSONAL AND CORPORATE

Readings:

Policy Brief #4 due, April 15, 6:00PM.

April 22, 29  BENEFITS-BASED SERVICE CHARGES

Readings:
1. ICMA, Chap. 5.

Apr 15 – May 2  Complete course evaluation (SPOT: Student Perceptions of Teaching) at my.unt.edu

April 29  GRANTS-IN-AID, LOTTERIES, AND MISCELLANEOUS REVENUES

Readings:

Policy Brief #5 due, April 29, 6:00PM

May 6  FINAL EXAM – Chilton 255 (on laptops)
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.

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_0. 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.