

II Workshop on Fiscal Federalism: Competition and Cooperation among Governments Sevilla, June 21-22, 2007

LAST VERSION: 06/18/2007



Centro de Estudios Andaluces
CONSEJERÍA DE LA PRESIDENCIA



PROGRAM: June 21, 2007 – LOCATION: HOTEL ZENIT SEVILLA (Pagés del Corro, 90 - Sevilla)

09:15 - 09:45	Opening address: Jesús Ruiz-Huerta (Instituto de Estudios Fiscales); Albert Solé (University of Barcelona & IEB); Alfonso Yerga Cobos (Centro de Estudios Andaluces) (Room: "Altozano")	
09:45 - 10:30	Plenary Session: "Why Do Most Countries Set High Tax Rates on Capital?" John D. Wilson (Michigan State University) (Room: "Altozano")	
10:30 - 11:00	Coffee break	
11:00 - 12:15	<p>Session 1a - WELFARE AND EDUCATION (Room: "Altozano") Chair: Alejandro Esteller (University of Barcelona & IEB)</p> <p>"School Competition with Publicly-Funded Catholic Schools: Evidence on Student Mobility and Achievement" David Card (University of California at Berkeley); Martin Dooley (McMaster University); A. Abigail Payne* (McMaster University) Discussant: Kurt Schmidheiny (Pompeu Fabra University)</p> <p>"Does Welfare Policy Affect Residential Choices? Evidence from a Natural Experiment" Jon H. Fiva* (Statistics Norway) Discussant: A. Abigail Payne (McMaster University)</p>	<p>Session 1b - TAX COMPETITION AND EQUALIZATION GRANTS (Room: "Santa Ana") Chair: Jesús Ruiz-Huerta (Instituto de Estudios Fiscales)</p> <p>"Intergovernmental Grants and Public Input Provision: Theory and Evidence from Germany" Sebastian Hauptmeier* (ZEW) Discussant: Marko Köthenbürger (CES, University of Munich & CESifo)</p> <p>"Do Fiscal Transfers Alleviate Business Tax Competition? Evidence from Germany" Peter Egger (University of Munich & Ifo Institute); Marko Köthenbürger* (CES, University of Munich & CESifo); Michael Smart (University of Toronto & CESifo) Discussant: Sebastian Hauptmeier (ZEW)</p>
12:15 - 13:30	<p>Session 2a – TAX COMPETITION AND AGGLOMERATION ECONOMIES (Room: "Altozano") Chair: Marie-Laure Breuillé (WZB)</p> <p>"Do Agglomeration Economies Reduce the Sensitivity of Firm Location to Tax Differentials?" Marius Brühlhart (University of Lausanne); Mario Jametti (York University); Kurt Schmidheiny* (Pompeu Fabra University) Discussant: Paolo M. Panteghini (University of Brescia)</p> <p>"Tax Differentials and Agglomeration Economies in Intraregional Firm Location" Jordi Jofre-Monseny* (University of Barcelona & IEB); Albert Solé-Ollé (University of Barcelona & IEB) Discussant: Jon H. Fiva (Statistics Norway)</p>	<p>Session 2b – ASYMETRIC TAX COMPETITION (Room: "Santa Ana") Chair: Antoine Loeper (Northwestern University)</p> <p>"A Concentration Index for Capital Tax Competition" Sam Bucovetsky*(York University) Discussant: Peter Birch Sørensen (University of Copenhagen)</p> <p>"Cities in Revenue Sharing" Thiess Buettner* (ifo Institute & Munich University) Discussant: Andrew F. Haughwout (Federal Reserve Bank of New York)</p>
13:30 - 15:00	WORKING Lunch (Location: "HOTEL ZENIT SEVILLA Restaurant")	
15:00 - 17:00	<p>Session 3a – INTERNATIONAL TAX AVOIDANCE (Room: "Altozano") Chair: Ana Agúndez-García (European Commission-DG Taxation and Customs Union)</p> <p>"The Effects of EU formula Apportionment on Corporate Tax Revenues" Michael P. Devereux (Oxford University Center for Business Taxation); Simon Loretz* (Oxford University Center for Business Taxation) Discussant: Peter Egger (ifo Institute & University of Munich)</p> <p>"Saving Taxes Through Foreign Plant Ownership" Peter Egger* (ifo Institute & University of Munich); Wolfgang Eggert (University of Paderborn); Hannes Winner (University of Innsbruck) Discussant: Steve McCorrison (University of Exeter)</p> <p>"Decentralization and alternative motives for foreign direct investment" Nils Herger (University of Berne); Christos Kotsogiannis (University of Exeter); Steve McCorrison* (University of Exeter) Discussant: Simon Loretz (Oxford University Center for Business Taxation)</p>	<p>Session 3b - DYNAMIC TAX COMPETITION (Room: "Santa Ana") Chair: Diego Martínez (Pablo de Olavide University)</p> <p>"Fiscal Competition and a Potential Growth Effect of Centralization" Kersten Kellermann* (University of Fribourg) Discussant: Daniel Becker (University of Rostock)</p> <p>"Fiscal Competition in Space and Time: An Endogenous-Growth Approach" Daniel Becker* (University of Rostock); Michael Rauscher (University of Rostock) Discussant: Kersten Kellermann (University of Fribourg)</p> <p>"Competitive Fiscal Structures" David E. Wildasin* (University of Kentucky) Discussant: Sam Bucovetsky (York University)</p>
17:00 - 17:30	Coffee break	
17:30 – 18:15	Plenary Session: "Urban Extremism" Jan K. Brueckner (University of California, Irvine) (Room: "Altozano")	
21:30	Dinner: Restaurant "Robles" (Sevilla center)	

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PROGRAM: June 22, 2007 – LOCATION: HOTEL ZENIT SEVILLA (Pagés del Corro, 90 - Sevilla)

09:30 - 11:00	<p>Session 4a – EMPIRICAL TAX COMPETITION (Room: “Altozano”) Chair: Josep Maria Durán (University of Barcelona & IEB)</p> <p>“Tax Competition Under Minimum Rates: The Case of European Diesel Excises” Michiel Evers* (Erasmus University Rotterdam); Ruud de Mooij (Erasmus University Rotterdam, Tinbergen Institute, CPB & CESifo); Herman R.J. Vollebergh (Erasmus University Rotterdam, Tinbergen Institute) Discussant: Marius Brühlhart (University of Lausanne)</p> <p>“FDI Determination and Corporate Tax Competition in a Volatile World” Mauro Ghinamo (University of Torino); Paolo M. Panteghini* (University of Brescia); Federico Revelli (University of Torino) Discussant: Thies Buettner (ifo Institute & Munich University)</p>	<p>Session 4b - SOFT BUDGET CONSTRAINT (Room: “Santa Ana”) Chair: Pilar Sorribas (University of Barcelona & IEB)</p> <p>“Interregional Redistribution as a Cure to the Soft Budget Syndrome in Federations” Nobuo Akai (Osaka University); Emilson C.D. Silva* (Georgia Institute of Technology) Discussant: Emmanuelle Taugourdeau (CNRS, CES, University of Paris 1)</p> <p>“Fiscal Federalism and Soft Budget Constraint: Does the Nature of Public Spending Matter?” Marie-Laure Breuillé (WZB); Thierry Madiès (University of Fribourg); Emmanuelle Taugourdeau* (CNRS, CES, University of Paris 1) Discussant: Emilson C.D. Silva (Georgia Institute of Technology)</p>
10:00 - 11:30	Coffee break	
11:30 - 13:00	<p>Session 5a – TAX COMPETITION AND WASTE IN GOVERNMENT (Room: “Altozano”) Chair: Núria Bosch (University of Barcelona & IEB)</p> <p>“Performance Competition in Local Media Markets” Federico Revelli* (University of Torino) Discussant: Albert Solé (University of Barcelona & IEB)</p> <p>“The Effects of Tax Competition When Politicians Create Rents to Buy Political Support” Wolfgang Eggert (University of Paderborn); Peter Birch Sørensen* (University of Copenhagen) Discussant: David E. Wildasin (University of Kentucky)</p> <p>“Does Tax Competition Tame the Leviathan?” Marius Brühlhart* (University of Lausanne); Mario Jametti (York University) Discussant: Federico Revelli (University of Torino)</p>	<p>Session 5b - COMPETITION FOR FIRMS (Room: “Santa Ana”) Chair: Teresa Garcia-Milà (Pompeu Fabra University)</p> <p>“Tax Competition for Heterogeneous Firms with Endogenous Entry” Ronald B. Davies* (University of Oregon); Carsten Eckel (University of Goettingen) Discussant: Osiris J. Parceró (University of St. Andrews)</p> <p>“Competition for Firms in an Oligopolistic Industry: Do Firms or Countries Have to Pay?” Andreas Haufler* (University of Munich); Ian Wooton (University of Strathclyde) Discussant: Soren Bo Nielsen (Copenhagen Business School)</p> <p>“Inter-Jurisdiction Subsidy Competition for a New Product Plant: What is the Central Government Optimal Policy?” Osiris J. Parceró* (University of St. Andrews) Discussant: Ronald B. Davies (University of Oregon)</p>
13:00 - 15:00	WORKING Lunch (Location: “HOTEL ZENIT SEVILLA Restaurant”)	
15:00 - 17:00	<p>Session 6a – URBAN PUBLIC FINANCE (Room: “Altozano”) Chair: Albert Solé (University of Barcelona & IEB)</p> <p>“How Should Suburbs Help Their Central Cities?” Andrew F. Haughwout* (Federal Reserve Bank of New York); Robert P. Inman (University of Pennsylvania) Discussant: Wallace Oates (University of Maryland)</p> <p>“On Ricardian Equivalence in Local Public Finance” H. Spencer Banzhaf (Georgia State University); Wallace Oates* (University of Maryland) Discussant: Jan K. Brueckner (University of California, Irvine)</p> <p>“It Depends on Who You’re Looking at: Neighbourhood Effects in Local Government Cultural Expenditures” Benny Geys* (WZB); Kristien Werck (Vrije Universiteit Brussel); Bruno Heyndels (Vrije Universiteit Brussel) Discussant: Michiel Evers (Erasmus University Rotterdam)</p>	<p>Session 6b - INTERNATIONAL TAX POLICIES (Room: “Santa Ana”) Chair: Jordi Jofre (University of Barcelona & IEB)</p> <p>“Corporate Tax Policy and International Mergers and Acquisitions – Is the Tax Exemption System Superior?” Johannes Becker* (University of Cologne); Clemens Fuest (University of Cologne) Discussant: Nigar Hashimzade (University of Exeter)</p> <p>“Country Characteristics and Preferences over Tax Principles” Nigar Hashimzade* (University of Exeter); Hassan Khovadai (University of Urmia); Gareth D. Myles (University of Exeter & Institute of Fiscal Studies) Discussant: Johannes Becker (University of Cologne)</p> <p>“Must Losing Taxes on Saving be Harmful?” Harry Huizinga (Tilburg University); Soren Bo Nielsen* (Copenhagen Business School) Discussant: Andreas Haufler (University of Munich)</p>
17:00 - 17:30	Coffee break	
17:30 – 18:15	Plenary Session: “Competition among Fallible Governments” James R. Hines Jr. (University of Michigan) (Room: “Altozano”)	
22:30	Dinner: Tablao “El Arenal” (Sevilla center)	