

# JUSTIN M. ROSS

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## CONTACT

School of Public and Environmental Affairs  
1315 E 10<sup>th</sup> Street  
Indiana University  
Bloomington, IN 47401

*Office:* (812) 856-7559  
*E-mail:* justross@indiana.edu  
*Website:* <https://justross08.github.io/>

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## ACADEMIC POSITIONS

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| 2019-     | Faculty Chair, Policy Analysis & Public Finance Faculty Group, School of Public & Environmental Affairs, Indiana University, Bloomington, IN |
| 2021-     | Professor, School of Public & Environmental Affairs, Indiana University, Bloomington, IN   |
| 2014-2021 | Associate Professor, School of Public & Environmental Affairs, Indiana University, Bloomington, IN   |
| 2008-2014 | Assistant Professor, School of Public & Environmental Affairs, Indiana University, Bloomington, IN   |

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## EDUCATION

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| 2008 | Ph.D., Economics, West Virginia University, Morgantown, WV        |
| 2004 | B.S. in Business (Economics), Wright State University, Dayton, OH |

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## RESEARCH AFFILIATIONS

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|----------------|--|
| 2016 - Present | Chair, Local Governance Initiative, School of Public & Environmental Affairs, Indiana University               |
| 2011 - 2016    | Affiliated Faculty, Elinor & Vincent Ostrom Workshop in Political Theory & Policy Analysis, Indiana University |
| 2004-2006      | Research Analyst, Bureau of Business & Economic Affairs, West Virginia University                              |

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## PEER-REVIEWED PUBLICATIONS

Mikesell, John L. and Justin M. Ross. (2019). "After Wayfair: What Are State Use Taxes Worth?" *National Tax Journal* 74(4): 801-20.

- DeBacker, Jason, Bradley T. Heim, Shanthi P. Ramnath, and Justin M. Ross. (2019). "The Impact of State Taxes on Pass-Through Businesses: Evidence from the 2012 Kansas Income Tax Reform." *Journal of Public Economics* 174 (June): 53-75.
- DeBacker, Jason, Lucas Goodman, Bradley T. Heim, Shanthi Ramnath, and Justin M. Ross. (2018). "Pass-Through Entity Responses to Preferential Tax Rates: Evidence on Owner Compensation and Economic Activity in Kansas." *National Tax Journal*, 71(4): 68-706.
- Ross, Justin M. (2018). "Fiscal Zoning and Fiscal Externalities." *National Tax Journal* 70(1): 45-74.
- Ross, Justin M. (2018). "Unfunded Mandates and Fiscal Structure: Empirical Evidence from a Synthetic Control Model." *Public Administration Review* 78(1): 92-103.
- Ross, Justin M. and Sian Mughan. (2018). "The Effect of Fiscal Illusion on Public Revenue: Evidence from Local Government Property Assessment." *Public Finance Review* 46(4): 635-64.
- Mikesell, John M., and Justin M. Ross. (2017). "The Labor Incidence of Capital Taxation: New Empirical Evidence from the Retail Sales Taxation of Manufacturing Machinery and Equipment." *National Tax Journal* 70(2): 257-94.
- Ross, Justin M., Madeline Ferrell, and Kate Yang. (2015). "Indiana's Property Tax Caps: Old Idea, New Approach, and Surprising Incentives." *Public Budgeting & Finance* 35(4): 18-41.
- Ross, Justin M., Wenli Yan, and Craig Johnson. (2015). "The Public Financing of America's Largest Cities: A Study of City Financial Records in the Wake of the Great Recession." *Journal of Regional Science* 55(1): 113-38.
- Ross, Justin M. and Gyeoreh Lee. (2015). "Could Land-Only Taxation Save Local Governments in Indiana?" *Journal of Public and Nonprofit Affairs* 1(1): 29-42.
- Mikesell, John L. and Justin M. Ross. (2014). "State Revenue Forecasts and Political Acceptance: The Value of Consensus Forecasting in the Budget Process." *Public Administration Review* 74(2): 188-203.
- Ross, Justin M. and Wenli Yan. (2013). "Fiscal Illusion from Property Reassessment? An Empirical Test of the Residual View." *National Tax Journal* 66(1): 7-32.
- Ross, Justin M. (2013). "A Socioeconomic Analysis of Property Assessment Uniformity: Empirical Evidence on the Role of Policy." *Public Budgeting & Finance* 33(1): 49-75.
- Ross, Justin M. Joshua C. Hall, and William Resh. (2014). "Frictions in Polycentric Administration with Non-Congruent Borders: Evidence from Ohio School District Class Sizes" *Journal of Public Administration Research & Theory* 24(3): 623-49.

- Ross, Justin M. (2013). "Are Community-Nuisance Fiscal Zoning Arrangements Undermined by State Property Tax Reforms? Evidence from Nuclear Power Plants and School Finance Equalization." *Land Economics* 89(3): 449-65.
- Ross, Justin M. and Phuong H. Nguyen. (2013). "School District Income Taxes: New Revenue or a Property Tax Substitute?" *Public Budgeting & Finance* 33(2): 19-40.
- Ross, Justin M. and Neal W. Buckwalter. (2013). "Strategic Tax Planning for State Tax Amnesties: Evidence from Eligibility Period Restrictions." *Public Finance Review* 41(3): 275-301.
- Mikesell, John L. and Justin M. Ross. (2012). "Fast Money? The Contribution of State Tax Amnesties to Public Revenue Systems." *National Tax Journal* 65(3): 529-62.
- Ross, Justin M. (2012). "Interjurisdictional Determinants of Property Assessment Regressivity." *Land Economics* 88(1): 28-42.
- Ross, Justin M. (2012). "Local Government Property Tax Amnesty Programs: Structures and Themes." *Public Finance and Management* 12(2): 146-173.
- Leguizamon, Susane J. and Justin Ross. (2012). "Revealed Preference for Relative Status: Evidence from the Housing Market." *Journal of Housing Economics* 21: 55-65.
- Cox, Michael E. and Justin M. Ross. (2011). "Robustness and Vulnerability of Community Irrigation Systems: The Case of the Taos Valley Acequias." *Journal of Environmental Economics and Management* 61(3): 254-66.
- Ross, Justin M. (2011). "Assessor Incentives and Property Assessment." *Southern Economic Journal* 77(3): 776-94.
- Ross, Justin M., Michael Farmer, and Cliff Lipscomb. (2011). "Inconsistency in Welfare Inferences from Distance Variables in Hedonic Regressions." *Journal of Real Estate and Finance Economics* 43 (3): 385-400.
- Hall, Joshua C. and Justin M. Ross. (2010). "Tiebout Competition, Yardstick Competition, and Tax Instrument Choice: Evidence from Ohio School Districts." *Public Finance Review* 38(6): 710-37.
- Ross, Justin M., Pavel Yakovlev, and Fatima Carson. (2012). "Does State Spending on Mental Health Lower Suicide Rates?" *Journal of Socio-Economics*. 41(4): 408-417.
- Ross, Justin M., Sarah Larson, and Chad Wall. (2012). "Do Surveys of Experts Provide Unbiased Judgments? Evidence from College Football Rankings" *Contemporary Economic Policy* 50(4): 502-522.

Joshua C. Hall and Justin M. Ross. (2009). "New Empirical Estimates of Rent-Seeking: An Update of Sobel and Garrett [2002]." *Journal of Public Finance and Public Choice* 27(2-3): 125-136.

Ross, Justin M. (2009). "What Should Policy Makers Know When Economists Say "Market" Failure?" *Georgetown Public Policy Review*, 14(1), pp. 27-32.

Ross, Justin M. (2008). "A Theoretical Model of the Distribution of Teacher Attention Under Benchmark Testing." *Economics Bulletin* 9(29), pp. 1-8.

Ross, Justin M. and Robert Dunn. (2007). "Income Tax Responsiveness of the Rich: Evidence from Free Agent MLB All-Stars." *Contemporary Economic Policy* 25(4), pp. 639-48.

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## MANUSCRIPTS UNDER REVIEW

"Consumer Incidence in Sales Tax Holidays: Evidence from Tennessee." (with Felipe Lozano-Rojas). Revise and Resubmit at *National Tax Journal*.

"Do Local Governments Represent Voter Preferences? Evidence from the Affordable Care Act on Local Government Support for Hospitals" (with Vicki Perez and Kosali Simon). Revise and Resubmit at *Journal of Urban Economics*.

"Too Small to Fail: The Role of Medicaid in Mitigating Pandemic-Related Fiscal Strain on Local Governments." (with Victoria Perez and Joseph A. Benitez). Revise and Resubmit at *Public Budgeting & Finance*.

"Do Local Governments Site Nuisance Activities Along Borders? A Empirical Strategy Applied to Wind Turbines." (with Sanya Carley)

"Are Back-to-School Sales Tax Holidays Progressive or Regressive?" (with Felipe Lozano-Rojas)

"Does the Federal Budget Process Matter for Fiscal Sustainability?" (with Denvil Duncan and John L. Mikesell)

"On the Timing of Revenue Shocks to State and Local Governments from COVID-19."

"Use Tax Revenue and Revenue Production in the States." (with John Mikesell and John Stavick).

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## WORKING PAPERS

“Did State-on-Local Tax Expenditure Limits Reduce the Fiscal Size of Local Government? Revisiting the Evidence” (with John Stavick)

“A Test of the Ferguson-TEL Hypothesis” (with Sian Mughan)

“The Pass Through of State Sales Taxes in the Sharing Economy: Evidence from AirBNB”

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## BOOK AND SYMPOSIUM CONTRIBUTIONS

*Carbon Tax Guide: A Handbook for Policy Makers.* (2017). World Bank, Washington, DC.

"State Tax Amnesty: How a Standard Feature of American State Tax Administration Has Changed Over Thirty Years." Mikesell, John L. and Justin M. Ross. (2013). *State Tax Notes* 67(7): 481-95.

"Local Government Lessons from Amnesty Programs for Property Tax Delinquents." Justin M. Ross. Forthcoming in *Government Finance Review*.

"Amnesty for Property Tax Delinquents?" Justin M. Ross. *State Tax Notes* 68(12): 919-28.

"Controversies in Property Assessment." Justin M. Ross and Denvil R. Duncan. (2012). *Papers and Proceedings of the 105th Annual Conference on Taxation*: 120-23.

"Property Taxes and Polycentricity." Ross, Justin M. and Daniel Hummel. (2012). In *The Annual Proceedings of the Wealth and Well-Being of Nations Volume IV 2011-2012*, edited by Emily Chamlee-Wright.

"Will You Stop That Infernal Racket!?! Externalities and The Simpsons." In *Homer Economicus: The Simpsons and Economics*. Edited by Joshua C. Hall, forthcoming (Stanford University Press).

"When It Comes to Taxes: Focus on Being Competitive." Ross, J.M. and J.C. Hall. Chapter 5 in *Unleashing Capitalism: Why Prosperity Stops at the West Virginia Border and How to Fix It*, edited by Russell Sobel, 2007.

"Getting It Right: Where University Systems Lose Information in Designing Programs." Ross, J.M. In *Doing More With Less: Making Colleges Work Better*. Edited by Joshua C. Hall. Springer (2010).

"Managing the Internal Organization of Colleges and Universities." M. Holian and J.M. Ross. In *Doing More With Less: Making Colleges Work Better*. Edited by Joshua C. Hall. Springer (2010).

"U.S. Department of Housing and Urban Development." J.C. Hall and J.M. Ross in *Booms and Busts: An Economics Encyclopedia*, Mehmet Odekon (ed), M.E. Sharpe, forthcoming.

"When It Comes to Taxes in South Carolina: Focus on Being Competitive." Ross, J.M., Joshua C. Hall, Peter T. Calcagno. Chapter 4 in *Unleashing Capitalism: A Prescription for Economic Prosperity in South Carolina*, edited by Peter T. Calcagno, (2009).

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## POLICY STATEMENTS AND WHITE PAPERS

"Are Sugar-Sweetened Beverage Taxes Regressive? Evidence from Household Retail Purchases." Justin M. Ross and Felipe Lozano-Rojas. (2018). Tax Foundation Fiscal Fact No. 592.

"Gross Receipts Taxes: Theory and Recent Evidence." Justin M. Ross. (2016). Tax Foundation Fiscal Fact No. 529.

"Indiana's Property Tax Caps: Effects on Equity, Service Delivery, and Tax Competitiveness." By Justin M. Ross and Caitlin Cheek. (2015). Issue Brief for the *Fiscal Benchmarking Project*.

"A Primer on State and Local Tax Policy: Trade-Offs Among Tax Instruments." (2014). Published by the Mercatus Center.

"Fiscal Analysis for Lake County, Indiana." Justin M. Ross and Madeline Dinges.

"Property Tax Amnesty." by Justin M. Ross (June 26, 2012). Policy opinion memo prepared for the state legislature of Ohio.

"The Elective Zoning Proposal." By Justin M. Ross (February 2, 2012). Policy opinion memo prepared for Bonner County (Idaho) government.

"The Business Case for Product Philanthropy." Justin Ross and Kellie McGiverin-Bohan. Published by Good360.

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## BOOK REVIEWS

"Book Review: Youngman, Joan. (2016). *A Good Tax: Legal and Policy Issues for the Property Tax in the United States*." Ross, J.M. (2017). *National Tax Journal* 70(1).

"Book Review: Audretsch, David B., Flack, Oliver, & Heblich, Stephan (Eds.) (2009). *Innovation and Entrepreneurship*." Ross, J.M. (2009). *The Review of Regional Studies*. 39(2): 227-237.

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## HONORS AND AWARDS

Most Creative Teaching Award, SPEA-IUB, 2015-2016

Outstanding Graduate Teaching Award, SPEA-IUB, 2015-2016

Provost's Award for Undergraduate Research and Creative Activity (Madeline Dinges – 2014)

Research Article of the Year Award, Nominated, International Association of Assessing Officers (2013)

Indiana University Trustee Teaching Award, (2009, 2013)

Indiana University Student Choice Award, Nomination (2010, 2011)

WVU Distinguished Doctoral Student Fellowship, 2007-2008

Vickers Doctoral Student Research Paper Award Winner, 2007-2008

Swiger Fellow Supplement Award, Department of Economics, WVU, 2004-2008

Dadisman Graduate Assistant Supplement Award, 2006-2008

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## PROFESSIONAL AFFILIATIONS

National Tax Association, Association for Budgeting & Financial Management, American Economics Association, Public Choice Society, Southern Economic Association

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## DOCTORAL DISSERTATION COMMITTEE SERVICE

Chair:

Sian Mughan, Public Affairs, SPEA-IUB (in progress)

Yang Kate Lang, Public Affairs, SPEA-IUB (2017)

Sarah Larson, Public Policy, SPEA/Political Science-IUB (2014)

Member:

Lindsey Bullinger, Public Affairs, SPEA-IUB (in progress)

Gyeoreh Lee, Public Affairs, SPEA-IUB (in progress)

Thomas Luke Spreen, Public Affairs, SPEA-IUB (2017)

Daniel Hummel, Public Affairs, Florida Atlantic University (2013)

Tima Tilek-uulu Moldogaziev, Public Affairs, SPEA-IUB (2012)

Olha Krupa, Public Affairs, SPEA-IUB (2012)

Sergio Villamayor-Tomas, Public Policy, SPEA-IUB (2012)

Natalia Ermasova, Public Affairs, SPEA-IUB (2012)

Cheol Liu, Public Affairs, SPEA-IUB (2012)

Beth Neary, Public Affairs, SPEA-IUB (2011)

Michael Cox, Public Policy, SPEA-Political Science-IUB (2010)

Susane Leguizamon, Economics, West Virginia University, (2010)

Janey Quian Wang, Public Affairs, SPEA-IUB (2009)