

PUP-4103
The Politics of Taxing and Spending
Fall 2001
TR 12:30-1:45
117 BEL

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Office Hours:
Tues 10:30-12:00 & Thur 1:50-3:15

Course Prerequisite: PUP-3713 (Introduction to Public Policy).

Course Objective: This course will examine public budgeting in the broadest sense of the term, through the study of taxing and spending policy in the United States. We will begin by examining four general models of fiscal choice that provide alternative perspectives from which to evaluate and explain the spending and taxing choices of government: (1) the market model, (2) the rational model, (3) the democratic model, and (4) the institutional model. We will review the assumptions, methods of analysis, central research questions and empirical findings characterizing each of the models. Then we will review the literature on several specific issues about taxing and spending policy studied extensively by political scientists. We will critically evaluate the major hypotheses and findings that have emerged from research about each topic.

Assignments: Each student is expected to complete all the readings assigned in the syllabus and attend all class sessions. (A few additional articles may be added to the reading during the semester.) Students will find that both the reading and the lectures are important for an understanding of the topics of the course; in most cases, lectures will not simply consist of repetition of the assigned readings. I will attempt to use class time to raise different topics for discussion.

There will be three examinations:

- a) a mid-term exam tentatively scheduled for Thursday, September 27;
- b) a mid-term exam tentatively scheduled for Tuesday November 13;
- d) a final exam on Wednesday, December 12 (7:30-9:30 a.m.).

There will be one paper assignment, calling for you to write an essay of approximately 10 pages on a question to be provided later. Tentatively, you will receive the question on November 6, and your paper will be due on November 20.

There will also be four "article review" assignments, of which you will be expected to complete two. Each assignment will ask you to answer some specific questions about an article you have been assigned to read. (The four articles are the ones listed in **BOLD CAPITAL LETTERS** on the reading assignments below.) These assignments are due by no later than 12:30 p.m. on the day the associated article is assigned.

Required Reading: The following book is required to be read and should be available in the University bookstore:

Irene Rubin, The Politics of Public Budgeting, 3rd edition.

Rubin provides a general overview of the budgetary process. As such, her book should be read as quickly as possible.

The following book is available at the University bookstore and is *on reserve at the Library*:

William Berry and Mitchell Sanders, Understanding Multivariate Research.

If you have taken POS-3713 (Understanding Political Science Research) and have kept your readings from that course, it would probably suffice for you to review your readings for that course on regression analysis, and scan the assigned pages in Understanding Multivariate Research. If you have not taken POS-3713, it is important to read this book closely, as it gives you the background necessary to understand some of the other readings of the course.

Additional readings -- indicated by an asterisk (*) in the assignments below -- have been placed on reserve at Strozier Library. "Hard copies" of each of these readings are available in the Library. All but Understanding Multivariate Research can also be accessed electronically (with Adobe Acrobat software, available free at www.adobe.com) using WebLuis.

The instructions for accessing reserve readings electronically are:

1. Go to www.fsu.edu
2. Click on "Libraries and Computing"
3. Click on "Florida State University Libraries"
4. Click on "WebLuis"
5. Click on "SUS Library Catalogs and Course Reserves Index"
6. For the FSU Course Reserves, click on "Course Reserves" under "Florida State University"
7. To search, type "Berry" under instructor's name, then click on "Submit Search"
8. Under Berry's name, click on PUP-4103
9. On the list provided under Berry's name, find the reading for which you are searching (that has ERC printed at the end). Under the title, click on "Click here" to download the reading.

If you have problems, contact the Reserve Desk at 644-5268, or Berry.

Grading Criteria: A student's final grade will depend on his/her performance on the exams weighted in the following manner:

first mid-term exam	20%
second mid-term exam	20%
paper assignment	20%
article review assignments	5% each
final exam	30%

Students are encouraged to participate in class discussion. Course grades will reflect class participation so that no one will be penalized for weak participation, while students with records of strong participation will be rewarded. More precisely, after letter grades based on the exams are computed, the grades of "strong" class participants will be adjusted upward slightly.

Policy on Missed Exams: Students are expected to take exams on the dates specified. Excused absences from exams will be treated differently than unexcused absences. Absences are "excused" only when a student (1) misses an exam as a result of a family or medical emergency [or some other reason acceptable to the instructor], (2) notifies the instructor in a timely fashion of the reason for the absence, and (3) provides documentation of the emergency conditions. When the reason for the absence is predictable earlier than one week before the exam, "a timely fashion" means at least one week prior to the date of the exam. When the reason for an absence becomes predictable only during the last week before the exam, "a timely fashion" means by no later than the first working day (Monday through Friday) after the absence becomes predictable. When the reason for the absence is not predictable until the day of the exam, "a timely fashion" means by no later than 9:00 a.m. on the second working day after the exam. Students notifying the instructor of a predictable or emergency absence shall make a reasonable effort to contact the instructor directly (by telephoning his office, and leaving a message on the answering machine – or via e-mail – if he is not there). If the student is physically incapable of contacting the instructor (e.g., because of illness), the student is responsible for making certain that a friend or relative contact the instructor instead. Any missed exam in which the student fails to meet all three conditions above is an "unexcused" absence. Students with an unexcused absence will receive a zero on the missed exam. In the case of excused absences, the instructor will either (i) base the student's grade on the remaining exams, prorating percentages so that the other exams keep the same relative value, or (ii) require the student to take a make-up exam. If the instructor decides to require a make-up, he may give the student an exam identical to the exam he or she missed or one different but covering similar material. Furthermore, the form of the make-up exam (i.e., multiple choice, essay, short answer) need not be the same as the form of the exam missed by the student, but will be an exam viewed by the instructor as being equally difficult.

Policy on Paper Assignment: Students are expected to complete this paper sufficiently before the due date to allow for unexpected emergencies the last few days before it is due. Any student not turning in the exam by 12:30 p.m. on the due date will receive a grade of zero on the exam, unless the student is unable to work on the exam for a period of more than one week as a result of a family or medical emergency [or some other reason acceptable to the instructor], and notifies the instructor of this at least three days before the assignment is due. (Upon notification, the instructor will set a new due date which takes into account the time the student was unable to work on the exam because of the family or medical emergency.) If the student is physically incapable of contacting the instructor (e.g., because of illness), the student is responsible for making certain that a friend or relative contacts the instructor instead. If the student (or his or her friend or relative) calls the instructor's office, and Professor Berry is not in, he/she must leave a message on Berry's telephone answering machine or via e-mail.

Policy on "Article Review" Assignments: As noted above, each of these assignments is due by no later than 12:30 p.m. on the day the associated article is assigned. No late assignments will be accepted for any reason, and if a student does not submit two assignments by the end of the

semester, any missing assignment will receive a score of "zero." Since you have to complete only two of the four article review assignments, it would be in your interest not to plan on skipping the first two and completing the last two, since this would give you no flexibility for missing later assignments due to illness or other emergencies.

Statement Concerning American Disabilities Act: Students with disabilities needing academic accommodations should: (1) register with and provide documentation to the Student Disability Resource Center (SDRC); and (2) bring a letter to the instructor from SDRC indicating that the student needs academic accommodations. This must be done within the first week of class.

Reminder of the Academic Honor Code: The Academic Honor System of FSU "is based on the premise that each student has the responsibility (1) to uphold the highest standards of academic integrity in the student's own work, (2) to refuse to tolerate violations of academic integrity in the University community, and (3) to foster a high sense of integrity and social responsibility on the part of the University community." Students are expected to avoid all activities which would violate the honor code (as delineated in the FSU General Bulletin).

Policy on Plagiarism: Any student found to be guilty of plagiarism on any class assignment or exam will be given an F for the course. Furthermore, the instructor will notify appropriate University authorities of his finding of plagiarism.

TOPICS AND READING ASSIGNMENTS

Aug. 28	I. Preview of the Course
Aug. 30-Sept.4	II. Introduction: The Study of Taxing and Spending Policy
	<u>Required Reading:</u> *Eckstein, <u>Public Finance</u> , pp. 50-57. Rubin, chs. 1-2.
	III. Four Models of Fiscal Choice

Sept. 6-13	A. Market Models
	<u>Required Reading:</u> *Stokey and Zeckhauser, <u>A Primer for Policy Analysis</u> , ch. 14. *Fuchs, "Health Care and the United States Economic System." Rubin, ch. 3.

Sep. 18-25

B. Rational Models

Required Reading:

*Stokey and Zeckhauser, A Primer for Policy Analysis, ch. 9.

*Wade and Curry, A Logic of Public Policy, ch. 4.

*Kettl, "The Search for Rationality," in Deficit Politics.
Rubin, ch. 4.

Sept. 27

FIRST MIDTERM EXAM (tentatively)

Oct. 2-9

C. Democratic Models

Required Reading:

*Hansen, The Politics of Taxation, ch. 6.

Rubin, chs. 5-7.

Oct. 11-16

[Multivariate Analysis]

Required reading:

*Berry & Sanders, Understanding Multivariate Research, pp. 1-18,
24-37, 41-49, 51-62 (or comparable material on regression analysis
from a POS-3713 course you have taken).

Rubin, ch. 8.

Oct. 18

D. More on the Democratic Model

Required Reading:

***WRIGHT, ERIKSON AND MCIVER, "PUBLIC OPINION
AND POLICY LIBERALISM IN THE AMERICAN
STATES," AMERICAN JOURNAL OF POLITICAL
SCIENCE, 1987: 980-1001.**

Rubin, ch. 9.

E. Institutional Models

Oct. 23-30

1. Incrementalism

Required Reading:

*Wildavsky, Budgeting, pp. 23-41.

*Wanat, Introduction to Budgeting, ch. 6.

Rubin, chs. 3-5.

- Nov. 1-6 2. Institutional Actors in Budgetary Politics: A Focus on Agencies
- Required Reading:
 *Wanat, Introduction to Budgeting, ch. 4.
 *LeLoup & Moreland, "Agency Strategies and Executive Review," Public Administration Review (May/June 1978).
- Nov. 8 READING DAY: NO CLASS (Southern Political Science Association Meeting)
- Nov. 13 SECOND MIDTERM EXAM (tentatively)
- IV. Research Topics on Tax and Spending Policy
- Nov. 15-20 A. Explaining Governments' Tax Policies
- Required Reading:
 *Dye, Understanding Public Policy, ch. 10.
 *Winters, "The Politics of Taxing and Spending," in Gray, Hanson and Jacob, Politics in the American States (in two parts in the electronic version on reserve).
 *Berry & Sanders, Understanding Multivariate Research, pp. 72-76.
 ***BERRY AND BERRY, "TAX INNOVATION IN THE STATES: CAPITALIZING ON POLITICAL OPPORTUNITY," AMERICAN JOURNAL OF POLITICAL SCIENCE, 1992: 715-742.**
- Nov. 22 THANKSGIVING HOLIDAY: NO CLASS
- B. Explaining Governments' Spending Policies
- Nov. 27-29 1. The Determinants of Spending Choices: State Social Welfare Spending
- Required Reading:
 *Dye, Understanding Public Policy, ch. 13.
 ***TWEEDIE, "RESOURCES RATHER THAN NEEDS: A STATE-CENTERED MODEL OF WELFARE POLICY MAKING," AMERICAN JOURNAL OF POLITICAL SCIENCE, 1994: 651-72.**

Dec. 4-6

2. An Analysis of Government Growth

Required Reading:

***LEWIS-BECK AND RICE, "GOVERNMENT
GROWTH IN THE UNITED STATES,"
JOURNAL OF POLITICS, 1985: 2-30.**

Dec. 12

FINAL EXAM: 7:30-9:30 a.m.