

## **James R. Landers, PhD**

John Glenn College of Public Affairs  
The Ohio State University  
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Columbus, Ohio 43210  
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### **EDUCATION**

Ph.D., School of Public Policy and Management, The Ohio State University, 1996.  
Dissertation: A hedonic study of the incentive effects of enterprise zones in Ohio.  
Dissertation Committee: Charles F. Adams (advisor), Patricia E. Byrnes,  
Donald R. Haurin.

Master of Public Administration (M.P.A.), University of Arkansas at Little Rock, 1986.

Bachelor of Arts (B.A.), University of Kentucky, 1982.

### **ACADEMIC POSITIONS HELD**

Associate Professor of Practice in Public Affairs, Enarson Fellow, John Glenn College of Public Affairs, The Ohio State University, September 2018-Present.

Adjunct Lecturer, School of Professional Studies, Northwestern University, September 2010-December 2018.

Lecturer, John Glenn College of Public Affairs, The Ohio State University, January 2017-May 2018.

Associate Faculty, School of Public and Environmental Affairs, Indiana University-Purdue University-Indianapolis, May 2003 – December 2004; August 2011-December 2016.

Assistant Professor, Department of Public Administration and Policy Analysis, Southern Illinois University-Edwardsville, August 1997-August 2000.

### **NON-ACADEMIC POSITIONS HELD**

Consulting Researcher, Pew Charitable Trusts, State Fiscal Health Program, March 2019-Present.

Senior Fiscal/Program Analyst, Office of Fiscal and Management Analysis, Indiana Legislative Services Agency, September 2000-November 2012.

Research Associate, Ohio Legislative Service Commission, December 1991-July 1997.

Graduate Research Assistant, National Regulatory Research Institute, The Ohio State University, October 1989-November 1991.

Legislative Analyst, Arkansas Bureau of Legislative Research, July 1984-August 1989.

Graduate Research Assistant, Department of Political Science/Criminal Justice, University of Arkansas at Little Rock, August 1983-May 1984.

## ***1. RESEARCH***

### **MANUSCRIPTS, PEER-REVIEWED**

Yadavalli, A., Landers, J. (2017). Tax increment financing: A propensity score approach. *Economic Development Quarterly*, 31(4), 312-325.

Combs, K. L., Kim, J., Landers, J., Spry, J. A. (2016). The responsiveness of casino revenue to the casino tax rate. *Public Budgeting and Finance*, 36(3), 22-44.

Landers, J. (2008). What's the potential impact of casino tax increases on wagering handle: Estimates of the price elasticity of demand for casino gaming. *Economics Bulletin*, 8(6), 1-15.

Dolan, D. A., Landers, J. (2006). Gambling on an alternative revenue source: The impact of riverboat gambling on the charitable gaming component of nonprofit finances. *Nonprofit Management and Leadership*, 17(1), 5-24.

Landers, J. (2006). Why don't enterprise zones work? Capitalization of EZ benefits into property values. *Journal of Regional Analysis and Policy*, 36(1), 15-30.

Landers, J. (2000). The impact of land capitalization on the incentive effects and potential use of enterprise zones. *Planning and Markets: An Electronic Journal*, 3(1), 23-30.

### **MANUSCRIPTS, EDITOR REVIEWED**

Greenbaum, R. T., Landers, J. (2014). The tiff over TIF: A review of the literature examining the effectiveness of tax increment financing. *National Tax Journal*, 67, 655-674.

Greenbaum, R. T., Landers, J. (2009). Why are state policymakers still proponents of enterprise zones? What explains their action in the face of a preponderance of the research? *International Regional Science Review*, 32(4), 466-479.

Landers, J. (2013). Elasticity of the individual income tax base: The Indiana case. *State Tax Notes*, 69(7), 449-453.

Landers, J. (2009). The two-sided coin: Casino gaming and casino tax revenue in Indiana. *Indiana Business Review*, 84(1), 1-6.

Landers, J. (2009). Future casino tax yields: What recent trends in wagering and attendance suggest. *Indiana Business Review*, 84(1), 7-13.

Landers, J. (2005). The effect of casino gambling on sales tax revenues in states legalizing casinos in the 1990s. *State Tax Notes*, 38(14), 1073-1083.

Landers, J., Faulk, D. (2005). In the zone: A look at Indiana's enterprise zones. *Indiana Business Review*, 80(2), 7-12.

Faulk, D., Landers, J. (2004). Business income taxes in Indiana: Who pays? *Indiana Business Review*, 79(3), 1-4.

### **MANUSCRIPTS, IN DEVELOPMENT**

Landers, J., Liu, Siyu. "Employing Synthetic Control Method to Examine Whether State Corporate Tax Rate Reductions Grow the Economy." [in progress]

Landers, J. "Stress-Testing Tax Revenues Using Dynamic Revenue Elasticity Estimates." [in progress]

Landers, J. "How Do Cannabis Tax Revenues Grow?" [conference paper]

### **BOOK CHAPTERS**

Landers, J. (2008). Methods and issues in forecasting casino tax revenue. In Jinping Sun and Thomas Lynch (Eds.). *Handbook of Government Budget Forecasting*. Oxford, United Kingdom: Taylor & Francis Group, Ltd. 161-185.

Landers, J. (2007). Using GIS to generate spatial datasets for public management and analysis: A description of the enterprise zone fiscal impact project in Indiana. In Bruce Rocheleau (Ed.). *Case Studies in Digital Government*. Hershey, Pennsylvania: Idea Group, Inc. 298-313.

### **TECHNICAL REPORTS**

Landers, J. (2022) Best Practices for Planning Tax Incentive Evaluations: Lessons Learned from Indiana's Evaluation Process. Prepared for the Pew Charitable Trusts, State Fiscal Health Program.

Landers, J. (2022). Implications of Remote Work for Ohio's Municipal Income Tax. Prepared for the Ohio Municipal League.

### **CONFERENCE PRESENTATIONS**

Stress-Testing Tax Revenues Using Dynamic Revenue Elasticity Estimates. Association for Budgeting and Financial Management Annual Conference. Miami, FL September 2022.

Can short-run revenue elasticity measures inform revenue forecast adjustments during recession? A preliminary test. Western Social Science Association Annual Conference. Denver, CO. April 2021.

Can short-run revenue elasticity measures inform revenue forecast adjustments during recession? A preliminary test. Association for Budgeting and Financial Management Annual Conference. Washington, DC. October 2021.

Who pays when the state wins? Estimates of the incidence of state casino taxes. National Tax Association Conference on Taxation, Providence, RI. November 2012.

Taxation and interstate competition in Midwest casinos. Federation of Tax Administrators, Revenue Estimation and Tax Research Conference. Charleston, WV. October 2011.

Casino mergers, acquisitions, and the “Harrah’s Effect”: Case studies in casino consolidation on state gaming revenue. With K. L. Combs and J. A. Spry. National Tax Association Conference on Taxation, Denver, CO. November 2010.

Taxation and interstate competition in Midwest casinos. With K. L. Combs and J. A. Spry. National Tax Association Conference on Taxation, Denver, CO. November 2009.

Useful data may be right under your nose: Estimating the elasticity of taxable income with local option income tax data. National Tax Association Conference on Taxation, Philadelphia, PA. November 2008.

Estimates of the price elasticity of demand for gaming, and the impact of wagering and admission taxes on the demand for gaming. National Tax Association Conference on Taxation. Columbus, OH. November 2007.

Have recent changes to corporate income apportionment formulas contributed to the decline of state corporate income taxes? National Tax Association Conference on Taxation. Boston, MA. November 2006.

The impact of casino gaming on sales tax revenues in states legalizing casinos in the 1990s. National Tax Association Conference on Taxation. Miami, FL. November 2005.

Analyzing local housing values to assess the economic development effects of Midwestern casinos. National Tax Association Conference on Taxation. Minneapolis, MN. November 2004.

The Indiana enterprise zone fiscal impact project: Generating an economic census of Indiana EZs with GIS technology and ES-202 return data. Federation of Tax Administrators Revenue Estimation and Tax Research Conference. Burlington, VT. September 2004.

Forecasting wagering tax collections from riverboat casinos in Indiana. National Tax Association Conference on Taxation. Chicago, IL. November 2003.

The influence of school district fiscal conditions on municipal adoption of tax increment financing. With P. E. Byrnes. Association for Budgeting and Financial Management. Kansas City, KS. January 2001.

An empirical investigation of the presence of debt illusion among local taxpayers. With P. E. Byrnes. National Tax Association Conference on Taxation. Santa Fe, NM. November 2000.

The influence of school district fiscal conditions on municipal adoption of tax increment financing. With P. E. Byrnes. Urban Affairs Association. Los Angeles, CA. May 2000.

An analysis of tax expenditure costs in Illinois. Midwest Political Science Association. Chicago, IL. April 2000.

The implications of land capitalization for state enterprise zone programs: Explaining the establishment of enterprise zones using rent-seeking theory. Public Choice Society and Economic Science Association. New Orleans, LA. March 1999.

Does an electoral cycle exist for local economic development incentives? The case of Ohio's enterprise zones. Midwest Political Science Association. Chicago, IL. April 1998.

## **INVITED PRESENTATIONS**

Implications of remote work for Ohio's municipal income tax. Ohio Municipal Finance Officers Spring Conference. Dublin, OH. May 2023.

Implications of remote work for Ohio's municipal income tax. Ohio Municipal League Board of Trustees Meeting. Columbus, OH. December 2022.

Implications of remote work for Ohio's municipal income tax. Ohio Municipal League Annual Conference. Columbus OH. October 2022.

How to estimate revenue performance in an economic downturn. National Conference of State Legislatures, Regional Fiscal Leaders Pre-Conference. Washington, DC. June 2022.

Nonrandom thoughts on revenue forecasting: Forecasting best practices. National Conference of State Legislatures, Fiscal Analysts Seminar. Columbus, OH. October 2019.

What to use. Typologies of evaluations and research methods for tax incentives. National Conference of State Legislatures, Roundtable on Evaluating Economic Development Tax Incentives. Washington, DC. October 2018.

Improving evaluation procedures. National Conference of State Legislatures, Roundtable on Evaluating Economic Development Tax Incentives. Philadelphia, PA. November 2017.

Revenue misbehavior: Explaining secular and cyclical changes in state tax bases. National Conference of State Legislatures, Legislative Summit. Boston, MA. August 2017.

Budget balance the old-fashioned way. Council of State Governments National Conference. Williamsburg, VA. December 2016.

Revenue misbehavior: Explaining secular and cyclical changes in state tax bases. National Conference of State Legislatures, Fiscal Leaders Seminar. New Orleans, LA. December 2015.

Revenue forecasting 101: Not your dad's magic eight ball. National Conference of State Legislatures, Fiscal Analysts Seminar. Seattle, WA. October 2014.

Assessing economic development incentives: Concepts and measures to consider. With J. Ball. National Conference of State Legislatures, Fiscal Analysts Seminar. Annapolis, MD. October 2013.

Assessing economic development incentives: Concepts and measures to consider. With J. Ball. National Conference of State Legislatures, Jobs Summit. Austin, TX. September 2013.

Indiana gaming tax revenue: Sources and uses. Central Indiana Association of Government Accountants. Indianapolis, IN. July 2011.

Consensus revenue forecasting in Indiana: Process highlights, strengths, and weaknesses that persist. National Conference of State Legislatures, Fiscal Leaders Seminar, Phoenix, AZ. December 2010.

Indiana gaming tax revenue: Sources and uses. Ball State University, Center for Business and Economic Research, Business Forecasting Roundtable. Muncie, IN. May 2010.

Assessing the fiscal impact of Indiana's EZs: The Indiana EZ fiscal impact project. National Conference of State Legislatures, Fiscal Analysts Seminar. Chicago, IL. September 2005.

## ***2. TEACHING***

<b><u>Semester</u></b>	<b><u>Course Number &amp; Title</u></b>	<b><u>Credit Hours</u></b>	<b><u>Enrollment</u></b>
Summer 2023	6045 Budgeting and Financial Administration (2 sections)	4	51
Spring 2023	6040 Public Budgeting and Finance (2 sections)	4	52
Fall 2022	6040 Public Budgeting and Finance	4	16
Fall 2022	4310 State and Local Government Finance	3	35
Summer 2022	6045 Budgeting and Financial Administration (2 sections)	2	57
Spring 2022	6040 Public Budgeting and Finance (2 sections)	4	65
Fall 2021	4310 State and Local Government Finance	3	40
Fall 2021	6040 Public Budgeting and Finance	4	19
Summer 2021	6045 Budgeting and Financial Administration (2 sections)	2	63

Spring 2021	6040 Public Budgeting and Finance	4	36
Autumn 2020	4030 Public Budgeting (2 sections)	3	67
Summer 2020	6045 Budgeting and Financial Administration	2	26
Spring 2020	6040 Public Budgeting and Finance (2 sections)	4	37
Spring 2020	4030 Public Budgeting	3	40
Autumn 2019	6040 Public Budgeting and Finance	4	43
Autumn 2019	4030 Public Budgeting	3	46
Spring 2019	6040 Public Budgeting and Finance	4	19
Spring 2019	4030 Public Budgeting (2 sections)	3	61
Autumn 2018	6040 Public Budgeting and Finance	4	35
Autumn 2018	4030 Public Budgeting	3	33
Autumn 2018	6040 Public Budget and Finance	4	45
Autumn 2018	4030 Public Budgeting	3	48
Spring 2018	6040 Public Budgeting and Finance (DL)	4	23
Autumn 2017	6040 Public Budgeting and Finance (DL)	4	40
Spring 2017	6040 Public Budgeting and Finance (DL)	4	34

### **TEACHING HONORS AND AWARDS**

Excellence in Graduate Teaching Award, School of Public and Environmental Affairs, Indiana University-Purdue University-Indianapolis, 2004, 2013.

### **3. SERVICE**

#### **JOHN GLENN COLLEGE OF PUBLIC AFFAIRS**

Graduate Studies Committee, 2018-2023  
 ICMA Student Chapter Adviser, 2020-2023  
 Graduate Capstone Awards Committee, 2020-2023  
 Budget and Strategic Planning Committee, 2021-2023  
 MPAL Accreditation Subcommittee, 2021-2023

#### **OHIO STATE UNIVERSITY**

Enterprise for Research, Innovation, Knowledge, 2021-2022  
 Career Track Harmonization Taskforce, 2023

#### **COMMUNITY SERVICE**

Franklin County Auditor, 2020  
 Innovate Ohio, 2020-2021  
 Mid-Ohio Regional Planning Commission, 2023

**JOURNAL REVIEWER**

Applied Economics  
Economic Development Quarterly  
Journal of Regional Analysis and Policy  
Journal of Urban Economics

**PROFESSIONAL SERVICE**

Chair, State and Local Government Tax Incentive Evaluators Network Advisory Group. Pew Charitable Trusts, State Fiscal Health Program. Washington, DC, 2019-2023.  
Past President, National Association of Legislative Fiscal Offices, 2018-2019.  
President, National Association of Legislative Fiscal Offices, 2017-2018.  
Member, National Association of Legislative Fiscal Offices Executive Committee, 2014-2018.  
Member, National Tax Association Board of Directors, 2010-2013.

**CONFERENCE/PROFESSIONAL MEETING PANEL ORGANIZATION**

Panel Organizer. *Evaluating Job Creation Tax Credits*. National Conference of State Legislatures, Roundtable on Evaluating Economic Development Tax Incentives. Washington, DC: November 2022.

Panel Organizer. *Ongoing Efforts to Evaluate Who Benefits: Building a Framework for Analysis*. National Conference of State Legislatures, Roundtable on Evaluating Economic Development Tax Incentives. Washington, DC: November 2021.

Panel Organizer. *How to Approach Evaluations Following Recession and Recovery*. National Conference of State Legislatures, Roundtable on Evaluating Economic Development Tax Incentives. Online. November 2020.

Panel Organizer. *Alternative Evaluation Approaches*. National Conference of State Legislatures, Roundtable on Evaluating Economic Development Tax Incentives. Washington, DC. October 2019.

Panel Organizer. *Choosing the Right Methodology*. National Conference of State Legislatures, Roundtable on Evaluating Economic Development Tax Incentives. Washington, DC. October 2018.

Panel Organizer. *Economic Development Impacts of State/Local Programs and Policies*. National Tax Association Conference on Taxation. Providence, RI. November 2012

Panel Organizer. *Economic, Fiscal, and Development Impacts of the Casino Industry*. National Tax Association Conference on Taxation. Chicago, IL. November 2010.

Panel Organizer. *Four Cases in Revenue Estimation and Forecasting: Methods, Data and Applications*. National Tax Association Conference on Taxation. Denver, CO. November 2009.



Panel Organizer. “State Revenue Estimation and Forecasting Issues, Methods, and Challenges.” National Tax Association Conference on Taxation. Philadelphia, PA. November 2008.

Panel Organizer. *State and Local Revenue Forecasting*. National Tax Association Conference on Taxation. Columbus, OH. November 2007.

### **PROFESSIONAL AWARDS AND HONORS**

Staff Achievement Award, National Association of Legislative Fiscal Offices, National Conference of State Legislatures, 2005.

### **PROFESSIONAL MEMBERSHIPS**

Association for Budgeting and Financial Management  
Western Social Science Association