



**RUTGERS-NEWARK**

# School of Public Affairs and Administration

## Government Revenue Theory and Administration (20:834:568) [3 credits]

### Course Description

This course examines critical questions of government revenue systems in the U.S.: From what sources do governments raise their money? What revenue alternatives do they have? What are the consensus policy standards for evaluating revenue alternatives? How do these sources measure up against the standards? What options do governments have in the design of revenue sources? What difference do these structural choices make? How do governments actually administer the revenue sources they have selected?

### Learning Objectives

After completing this course, students will be able to:

- Understand the basic structure and characteristics of government revenue systems in the U.S.
- Apply standards to evaluate revenue alternatives
- Identify and understand key challenges and issues in the administration of revenue systems

### Requirements

Requirements will vary by instructor and may include:

- Class sessions and discussions
- Eight problem sets
- One policy memo
- Final exam

### Schedule / Outline of Topics

- Week 1: Introduction and Overview
- Week 2: Standards and Principles
- Week 3: Property Tax
- Week 4: Income Taxes
- Week 5: Consumption Taxes
- Week 6: Gaming Taxes
- Week 7: User Charge and Fees
- Week 8: Taxes in the Budget: Forecasts, Estimates, and Tax Expenditures
- Week 9: Fiscal Federalism and Intergovernmental Grants
- Week 11: Borrowing, Debt, and Capital Investments
- Week 12: Tax Reforms
- Week 13: A Guest Lecture on Government Revenue and Administration Issues
- Week 14: Final

### Texts / Materials / Resources

The selection of textbooks and readings will vary by instructor. Listed below are some of the possible textbooks, materials, and resources an instructor may select for this course:

- Ronald Fisher, *State and Local Public Finance*, 4th Edition. Routledge.
- Harvey Rosen, *Public Finance*, 10th Edition. McGraw Hill Education.
- In addition to the textbook readings, lecture notes and a few supplementary readings will be assigned.

*This is a sample syllabus. Students should always obtain syllabi for their current courses from their professors.*  
(v.7/23/24)