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November 12, 2014

Ms. Jamie Mills
Senior Policy Advisor
Office of the Secretary of Policy and Management (OPM)
Connecticut State Government
Hartford, Connecticut 06106

Dear Ms. Mills,

I have been referred to you by Yolanda Kodrzycki, Director of the New England Public Policy Center at the Federal Reserve Bank of Boston, regarding the recently created State Tax Study Panel. Yolanda had contacted me earlier this autumn regarding her appointment to the Panel (an appointment that she was unable to accept due to Boston Fed policy) for my perspective how other states have successfully undertaken a comprehensive analysis of their state and local tax system. I have directed and, with a team, written, tax studies for the District of Columbia, Minnesota and Nevada.

This letter is to inquire if there will be a Request for Proposal (RFP) for working for the tax review panel. If so, I and a colleague, Dr. Michael Bell would be pleased to respond with a proposal to establish a team of experts that would work with the panel and OPM to provide an evenhanded, technically sound, and well written report by what I understand to be the panel's deadline of February 2016. I have been following news clips in the Connecticut news media and have a sense of the Panel's mandate.

If there is the possibility to pursue this collaboration, I can send you copies of the DC, Minnesota and Nevada studies that will give you a clear idea of the type of Final Product that can be produced for Connecticut. For now I am enclosing my resume along with that of Dr. Bell's.

I would also be happy to talk with you by phone at any time that is convenient to you tomorrow (Friday, November 14), over the weekend or early next week. As it happens I will be in Greenwich the following Friday, November 20, and if it is useful to meet, I could make arrangements to be in Hartford the following Monday morning, November 24.

Sincerely,

Robert D. Ebel

Robert D. Ebel

c: Yolanda Kodrzycki, Michael Bell

Robert D. Ebel
Resume November 2014

Biography. Robert D. Ebel is a consultant on intergovernmental fiscal relations, fiscal federalism, and state and local finance. For the period 2006-2009 he served as Deputy Chief Financial Officer for Revenue Analysis and Chief Economist for the Washington, DC government. Prior to joining the Office of the Chief Financial Officer, he was a Senior Fellow at joint Urban Institute/Brookings Institution Tax Policy Center (TPC) and Lead Economist for the World Bank Institute's (WBI) Capacity Building programs on Public Finance, Intergovernmental Relations and Local Financial Management. While at WBI he served as the World Bank's technical representative to the Sudan Peace Consultations (2002-2005), and for, the African Union a technical resource person at the Inter-Sudanese Peace Consultations on Darfur (2006). At the World Bank he directed, managed, and wrote technical reports on intergovernmental fiscal relations for a wide range of countries, including Hungary, Egypt, Iraq, Jordan, Pakistan, Palestine (West Bank-Gaza Strip), Nepal, Sierra Leone, South Sudan, Sudan and Yemen. He also held a tenured professorship at the University of Hawaii and served as an Adjunct Professor in the Graduate Public Administration programs at American University, New York University, and the University of the District of Columbia. Has organized and directed state revenue studies for the formal State-established study commissions in the Minnesota, Nevada and Washington, DC and has served as Executive Director of the National Tax Association. Robert is also the recipient of several awards, including membership in *the National Academy of Public Administration* (NAPA), the *Steven D. Gold Award* that is jointly presented by the NTA, APPAM and NCSL for an ability to "span with integrity and evenhandedness the interest of scholars, practioners, policymakers and advocates" in state/local finance and, as a member of a team, the World Bank President's *Award for Excellence*.

Recent publications include: Co-Editor and author with Joseph J. Cordes and Jane G. Gravelle, *The Encyclopedia of Taxation and Tax Policy*. 2nd Ed. Washington: Urban Institute Press, 2005; Co-Editor & author with Richard M. Bird, *Fiscal Fragmentation in Decentralized Countries: Subsidiarity, Solidarity and Asymmetry*. Cheltenham, UK: Edward Elgar, 2007; Co-Editor and author with Gabor Peteri, *Kosovo Decentralization Briefing Notes*. Pristina: Kosovo Forum for an Open Society, 2007, published in Albanian, English, and Serbian; "Popular Participation and Decentralization in Africa" with Stephen Commins. Addis Ababa, United Nations Economic Commission for Africa, September 2010; Co-Editor and co-author with John E. Petersen, *The Oxford Handbook on State and Local Finance*. Oxford & New York: Oxford University Press, 2012; with John E. Petersen and Ha T.T. Vu, "The Great Recession: Impacts and Outlook for US State and Local Finance". *Municipal Finance Journal*, Spring/Summer 2013; with Abdu Muwonge, "Intergovernmental Finances in a Decentralized World" in *Municipal Finance: A Handbook for Local Governments*, Catherine Farvacque-Vitkovic and Mihaly Kopanyi, Eds. Washington, DC: World Bank, 2014; with Marilyn Rubin, "Outlook for Fiscal Sustainability of the States" in *Sustaining the States: The Fiscal Viability of American State Governments*, Marilyn Rubin and Katherine Willoughby, Eds. New York: CRC Press/Taylor Francis Group, 2014; with Ha T.T.Vu, "Multi-Tier Monitoring of Infrastructure" in *Decentralization in Developing Countries: From Gaps to Solutions*, Jorge Martinez-Vazquez and Jonas Frank, Eds. Florence, KY: Routledge Publishing (forthcoming 2015); and with Abha Prasad and Sayyora Umarova, *Subnational Borrowing and Debt Management*" an e-Learning Course for the World Bank (forthcoming 2015).

Robert D. Ebel
Rebel@robertebel.com

Summary of Work History/ Practitioner of Public Sector Management

2009--Present. Consultant on US State and Local Government Finance and International Public Finance & Intergovernmental Fiscal Relations to the World Bank; Consultant, Local Governance Innovation and Development (LGI-D), Budapest; Adjunct Professor, Central European University.

2006-2009. Deputy Chief Financial Officer and Chief Economist, Washington, DC. Directed a staff responsible for a wide range of activities including presentations on the Washington economy before Fitch, Moody's and Standard and Poor's; making quarterly revenue estimates for a state and local government; writing Fiscal Notes all permanent legislation that comes before the legislative council, and directing research and analysis of the Washington, DC economy.

2005-2009. Chair of the Steering Committee of the Local Government and Public Sector Service Reform Initiative (Soros Foundation/ Open Society Institute, Budapest).

2005-2006. Senior Fellow, Urban Institute/Brookings Institution Tax Policy Center.

1993-2005. Lead Economist, World Bank Institute program on *Public Finance and Intergovernmental Relations (Local Public Finance)*: established, administered, budgeted, and directed the WBI program in knowledge development and capacity building public finance. For the period 2002-2004 served as the Special World Bank Technical Representative to the Peace Consultations between the Government of Sudan and the Sudan People's Liberation Army/Movement.

1994/95-1999/2000. Executive Director, National Tax Association (part time)

1989-1993. Director of Public Finance Research, United States Advisory Commission on Intergovernmental Relations (ACIR).

1985-1987. Legislative Assistant, US. Senator David Durenberger (R-MN)

1983- 1984. Executive Director, Minnesota Tax Study Commission, St. Paul.

1980-1983. Supervisory Economist and Deputy Director, Division of Public Finance and Economic Development, U.S. Department of Housing and Urban Development, Washington, DC

Academic

Adjunct Professorships: Central European University Graduate Department Of Public Policy (2002-present/annual); University of the District Of Columbia Graduate Public Administration (2009-2012); Joint Vienna Institute (IMF and Austrian Ministry of Finance), 2012-2014; New York University Wagner School, Spring 2010; George Mason University School of Public Policy, MPP, Spring Term 2005; Southern African Tax Institute (SATI), 2004; United States Foreign Service Institute (1996); Public Administration and Applied Financial Management, American University (1981, 1982).

Department of Economics, University of Hawaii (Tenured). 1969-1974

Selected Honors

Fellow, National Academy of Public Administration (United States), 2014.

World Bank President's *Award for Excellence* – member of the West Bank Gaza team supporting the Middle East Peace Process, 2004.

The Steven D. Gold Award jointly presented by the Association for Public Policy Analysis and Management (APPAM), the US National Conference of State Legislatures, and the National Tax Association (NTA). The Gold Award is given to one who has demonstrated a career that “spans the interests of scholars, practitioners, policymakers with integrity and evenhandedness.”

Choice Magazine Award for Outstanding Academic Title, 2000 with co-editors with Joseph Cordes and Jane Gravelle, *The Encyclopedia of Taxation and Tax Policy* (Washington: Urban Institute Press, 1999), 452 pages. [Revised edition published October 2005].

Research in Urban Economics volume of scholarly papers Published in Honor of Robert D. Ebel in R.D. Norton, ed., *The Millennial City: Classic Readings on U.S. Urban Policy* (Stamford, Ct: JAI Press, 1999)

Communications

United States. Invited testimony before full legislative bodies as well as legislative committees in Arizona, Hawaii, Iowa, Minnesota, New Hampshire, New York, and Nevada and finance committees of the U.S. Congress. Presentations to federal, and city and county governments, the US State/Local Government credit rating agencies (Fitch Investors Service, Moody's, Standard and Poor's) on behalf of the District of Columbia; National Conference of State Legislatures (NCSL); Federation of US Tax Administrators; National Association of State Budget Officers (NACo), US Multistate Tax Commission, and members of the United States diplomatic corps; New York State Tax Study Commission.

International. Speaker before World Bank clients in Central and Eastern Europe/Central Asia, South Asia, E. Asia, and the Middle East; also to Parliaments, International Organizations (OECD, Council of Europe, World Bank) citizen groups, business and industry associations, multilateral finance and development organizations and elected officials and their staffs, the Netherlands Ministry of foreign Affairs, and at the Joint Vienna Institute, public administration and finance officers from the Central Banks and Ministries of Finance from Central and Eastern Europe, the Caucuses and Central Asia.

Columnist. Author of a Bi-weekly economics column for the *Honolulu Advertiser* (4 years) and *St. Paul Pioneer Press* (2 years). Other columns have also appeared in the *Minneapolis Star-Tribune* and the *Washington Post*.

Education

BA. Miami University, Oxford, Ohio

Ph.D. Economics, Purdue University, Lafayette, Indiana

Selected Publications and Presentations

Books

Co-Editor and Author with John E. Petersen, *the Oxford Handbook State and Local Finance in the United States* (Oxford and New York: Oxford University Press, 2012, 35 Chapters). Foreword by Alice M. Rivlin.

Co-Editor and Author with Richard M. Bird, *Fiscal Fragmentation in Decentralized Countries: Subsidiarity, Solidarity and Asymmetry* (Cheltenham, UK: Edward Elgar, 2007).

Co-Editor and co-author with Gabor Peteri, *Kosovo Decentralization Briefing Notes* (Prishtina: Open Society/Soros Foundation, October 2006). Albanian, English, and Serbian.

Co-editor with Joseph J. Cordes and Jane G. Gravelle, *The Encyclopedia of Taxation and Tax Policy* (Washington: Urban Institute Press, 2005), 2nd Ed.

Co-editor with Richard M. Bird and Christine I. Wallich, *Decentralization of the Socialist State* (Washington D.C.: The World Bank, 1995). **Reprinted** in Wallace E. Oates, ed., *The Economics of Fiscal Federalism and Local Finance* in the *International Library of Critical Writings in Economics* (Cheltenham, UK: Edward Elgar Press, 1998), pp. 647-717. **Reprinted** in Chinese by World Bank.

Editor and Author, *A Fiscal Agenda For Nevada* (Reno: University of Nevada Press, 1990), 25 chapters.

Final Report of the Minnesota Tax Study Commission, Vol. 1, St. Paul: Butterworth Legal Publishers, 1985), 21 Chapters and Editor (with Therese J. McGuire), Minnesota Tax Study Staff Papers: Vol. 2 of to accompany the *Final Report of The Tax Study Commission* (St. Paul: Butterworth Legal Publishers, 1985).

Co-Author with Robert M. Kamins, *Who Pays Hawaii's Taxes?* (Honolulu: Social Sciences Institute, 1975)

Co-Author with James Mak, *Current Issues in Hawaii's Economy* (Honolulu: Crossroads Press, 1974)

The Michigan Business Activities Tax: Value-Added Taxation in the Subnaitonal Economy (East Lansing: Michigan State University Press, 1972)

Recent Selected Papers

“Multi-Tier Monitoring of Infrastructure” with Ha T.T. Vu in *Decentralization in Developing Countries: From Gaps to Solutions*, Jorge Martinez-Vazquez and Jonas Frank, eds. Florence, KY: Routledge, forthcoming 2015.

“Outlook for Fiscal Sustainability of the States” with Marilyn Marks Rubin in *Sustaining the States: The Fiscal Viability of American State Governments*, Marilyn Marks Rubin and Katherine Willoughby, Eds. New York: CRC Press/Taylor Francis Group, 2014.

“Intergovernmental Finances in a Decentralized World” with Abdu Muwonge, in Catherine D. Farvacque-Vitkovic and Mihaly Kopanyi, Eds. *Municipal Finance* (Washington: World Bank, 2014).

“The Great Recession: Impacts and Implications for State and Local Governments in the United States” with John E. Petersen and Ha T.T. Vu. *Municipal Finance Journal* (Spring/Summer, 2013).

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“Civil Society Participation and Decentralization in Africa” with Stephen Commins, A Keynote *Ad Hoc Expert Group Meeting on Strengthening Popular Participation and Good Governance in Africa*, United Nations Economic Commission for Africa, Addis Ababa, Ethiopia, September 2010.

Assessing the Impact of Devolution of Healthcare and Education In Pakistan (with Ritu Nayyar-Stone, Sonia Ignatova, Khalid Rashid, Harry Hatry and George Peterson, Urban Institute Research Report Prepared for USAID, May 2006. 58 pp.